BOOK-KEEPING MODERNIZ'D:

OR,

MERCHANT-ACCOUNTS by DOUBLE ENTRY, according to the ITALIAN form.

WHEREIN

The THEORY of the ART is clearly explained, and reduced to PRACTICE, in copious SETS OF BOOKS, exhibiting all the varieties that usually occur in Real Business.

To which is added,

A Large APPENDIX,

CONTAINING,

I. Descriptions and specimens of the Subsidiary Books used by merchants.
II. Monies and Exchanges, the nature of Bills of Exchange, Promissory Notes, and Bills of Parcels.
III. Precedents of Merchants Writings, peculiar to England, Scotland, and common to both.
IV. The Commission, Duty, and Power of Factors.
V. A short History of the Trading Companies in Great Britain, with an account of her exports and imports.
VI. The produce and commerce of the Sugar Colonies; with a specimen of the accounts kept by the factors or storekeepers; and an explication of wharf and plantation accounts.
VII. The produce and commerce of the Tobacco Colonies; with a specimen of the accounts usually kept by the storekeepers.
VIII. The method of keeping accounts proper for Shopkeepers or Retailers.
IX. The method of keeping the accounts of a Land-Estate.
X. A Dictionary, explaining abstruse words and terms that occur in merchandise.

By JOHN MAIR, A.M.

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TO

THE RIGHT HONOURABLE,

CHARLES LORD CATHCART,

THE FOLLOWING

TREATISE OF BOOK-KEEPING

IS,

WITH GREAT RESPECT,

INSCRIBED,

BY

HIS LORDSHIP's

MUCH OBLIGED,

MOST OBEDIENT, AND

VERY HUMBLE SERVANT,

JOHN MAIR.

PREFACE.

ABout the year 1736, I wrote a treatiſe on Merchant-accounts, publiſhed under the title of BOOK-KEEPING METHODIZ'D, which had the good fortune to meet with a favourable reception from the public, and has now run through a great many editions, both in Britain and Ireland.

But as forms and faſhions in accountantſhip, as well as in other things, are in a perpetual flux, and continually changing, I reſolved once more to turn my thoughts on this uſeful and important ſubject, with a view to expunge whatever might appear leſs modiſh or obſolete, and give the whole a higher degree of perfection, and conſequently a better title to public approbation.

Now it was eaſy to perceive, that, in this undertaking, new ſets of books, and thoſe taken from real buſineſs, would be neceſſary; that the additions and alterations would be various and numerous: upon which conſiderations I concluded, that the moſt effectual way would be, to compoſe a new treatiſe on the ſame plan with the old. Accordingly, retaining the outlines of the former work, I mean the diviſion of the whole into books, chapters, and problems, as before, and filling theſe up, either from the old book, or with new materials, as the caſe required, I at laſt made out the following treatiſe, which is here preſented to the public under the title of BOOK-KEEPING MODERNIZ'D.

The principles of the art are here clearly and minutely explained; the rules ariſing from the theory are methodically digeſted; the ſeveral parts are connected in ſuch a manner as to hang firmly together; the learner is led on, ſtep by ſtep, from one branch to another, as by ſo many links of one continued chain; and will here find every ſort of aid neceſſary for his acquiring the knowledge of the art with eaſe and pleaſure: the young merchant, too, will have a proper pattern before him for imitation, ſufficient to direct his practice in every branch of buſineſs.

To the treatiſe of Book-keeping is ſubjoined a large Appendix, containing a great variety of things, proper and neceſſary for an accountant to be acquainted with; but theſe I ſhall not here enumerate, as being already mentioned in the title-page: and ſhall only further obſerve, that the eſſay on Shop-keeping exhibits a method new and ſimple, without the trouble of a great deal of writing; and, on that account, the more likely to meet with approbation: And the method propoſed for keeping the accounts of a Land-eſtate, will, it is preſumed, be the more acceptable, in regard this is a ſubject of great importance, and hitherto much neglected by authors.

In order to give this performance every poſſible advantage, care has been taken, not only to introduce the modiſh forms and late improvements of the art, but to point out whatever may tend to facilitate the practice.

Perth, Sept. 27. 1768.

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N. B.

N. B. The whole of this book was finiſhed by the author ſome time before his death; not only the book itſelf, but alſo the title-page, inſcription, and preface, nay even the table of contents. The printing was begun in September 1768. The author lived till the February after, and retained the uſe of his faculties till the laſt, having been abſent from the academy but one day before that on which he died. Of a good many ſheets printed before his death, he reviſed the proof-ſheets himſelf: the reſt were reviſed by one who was perfectly acquainted with his manner, and had been much with him while he was writing the book.

The author's MS. is depoſited in the hands of Mr Kincaid.

BOOK-KEEPING MODERNIZ'D.

INTRODUCTION.

BOOK-KEEPING defined, with a general idea of the Method.

BOOK-KEEPING is an art, teaching how to record and diſpoſe the accounts of buſineſs, ſo as the true ſtate of every part, and of the whole, may be eaſily and diſtinctly known.

Book-keeping is called an *art*, and that very juſtly; ſince, like other arts, it has its object about which it treats, aims at a certain end, and propoſes a method for attaining the ſaid end.

The object or things of which book-keeping treats, are, the affairs, tranſactions, or dealings which a man of buſineſs has occaſion to record and commit to writing, either for the ſake of his own memory, or in order to give a ſatisfactory account of his conduct and management to perſons concerned.

The end aimed at in book-keeping is, to repreſent diſtinctly the true ſtate of one's affairs; that is, to record a man's dealings and tranſactions; and withal, to range and diſpoſe the accounts in ſuch order, that the books may exhibit a plain, full, and exact account of the condition and circumſtances of each part of his buſineſs; and ſo put the man in caſe at all times to ſatisfy both himſelf and others with reſpect to the ſtate and poſture of his affairs. Thus, if he be a merchant who deals in proper trade, he ought to know, by inſpecting his books, to whom he owes, and who owes him, and when payable; what goods he has purchaſed; what he has diſpoſed of, with the gain or loſs upon the ſale, and what he has yet on hand; what goods or money he has in the hands of factors; what ready money he has by him; what his ſtock was at firſt; what alterations and changes it has ſuffered ſince, and what it now amounts to. If the man be a factor, the things proper for him to

know from his books, are, what commiſſions he has received, how he has diſpoſed of them; what returns he has made, and what of his employers goods or money are yet in his hands, or in the hands of debtors. If he be a truſtee, the things his books ſhould preſent him with, are, what goods or money he has received the charge of from the company; how he has diſpoſed of them; what of the company's effects are in his hands, at ſea, or in the hands of factors, *&c.* An eaſy, ready, and diſtinct anſwer to theſe and the like demands, is the end, uſe, and deſign of book-keeping.

To a perſon deliberating in his mind by what means he might attain the end propoſed in book-keeping, that which probably would firſt offer to his thoughts would be, to keep an exact record of all tranſactions in order of time as they happen; which is indeed a neceſſary ſtep, and a thing that muſt be done by every accountant: and ſuch a record is called the *Waſte-book*; which doubtleſs was the firſt book in uſe among merchants; and probably the method of keeping accounts was carried to no greater perfection for ſome conſiderable time. And indeed it is not ſimply impoſſible for a man, by the help of ſuch a record as this, to know the true ſtate of his buſineſs. But then, the toil and trouble that would attend ſuch a practice is intolerable. As for inſtance, ſuppoſe a merchant buys a certain quantity of goods, which he ſells off at ten or twelve different times; it is plain, that before the merchant can know whether all the goods are ſold, and how much he is a gainer or loſer by them, he muſt ſearch his book, not only for the purchaſe, but likewiſe in ten or twelve different places for the ſeveral ſales; and then at length, by collecting the ſales, and comparing them with the purchaſe, he comes to know what he wanted. And, by purſuing the ſame method, the merchant may know the ſtate of any other part of his buſineſs. But then, the vaſt expence of time and pains required in this ſearch, with the hazard of miſtakes and eſcapes that inevitably attends ſuch a ſcrutiny, ſufficiently demonſtrates, that the *Waſte-book* wants much of deſireable perfection; and that ſome more expeditious method would be greatly uſeful.

Though, from the inſtance adduced, and what has been obſerved upon it, the deficiency of the *Waſte-book* appears to be ſuch, as accountants could not miſs to be very early ſenſible of; yet the *Italians* were the firſt who ſucceſsfully applied the remedy: and hence this method gets the name of *Italian book-keeping*; which, in a ſhort time after its happy invention, was carried on by lucky improvements to great perfection, and is now practiſed in moſt parts of *Europe*.

The way the ingenious authors went to work, was, not by neglecting the uſe of the *Waſte-book*, which is a book ſtill neceſſary; but, continuing to uſe it as formerly, they took the materials or things

things contained in it, and, by digeſting them into another form, they compiled and made up a new book out of them; in which the various tranſactions and dealings are diſpoſed, not according to the ſcattered order of their dates, as in the *Waſte-book*, but ſo as that the particular branches and articles of every account are placed together; and, that the ſtate of each particular account may eaſily and diſtinctly appear, their oppoſite parts are ſeparately placed, ſo as to front one another on oppoſite pages of the ſame folio, under the title of *Debtor* on the left-hand page, and *Creditor* on the right. Thus, the purchaſe of goods is ſet upon the left-hand page, and the ſeveral ſales of the ſame placed upon the right. In like manner, the ſeveral articles of money received go to the left-hand page, and the ſeveral diſburſements are ſet fronting them upon the right. Again, the debts any perſon contracts, are written upon the left, and the payments he makes are inſerted on the right.

This book they call the *Ledger*; which differs from the *Waſte-book* only in form, not in matter. The *Ledger* is the *Waſte-book* taken to pieces, and put together in another order: the tranſactions contained in both are the ſame, but recorded in a different manner. The *Waſte-book* narrates things in a plain, ſimple, natural way, according to the order of time in which they were tranſacted; the *Ledger* contains the very ſame things, but artificially diſpoſed, ſo as things of the ſame kind are claſſed together, and all the particular *items* and *articles* belonging to the ſame ſubject are collected and united. In ſhort, the *Waſte-book* may be compared to the pack-ſheet in a fair, wherein goods are put up as they come to hand; and the *Ledger*, to the ſhelves and boxes in a ſhop, where the ſame goods are ſorted and put in order for ſale. Hence it is evident, that the great buſineſs of this art is, to teach the eaſieſt and beſt method of digeſting the *Waſte-book* into the *Ledger form*, and reducing things from the confuſed and ſcattered order of the former, to the regularity and diſtinctneſs of the latter.

And in regard tranſporting immediately from the *Waſte-book* to the *Ledger* is attended with great hazard of miſtake, as being a complex taſk, that requires a good degree of attention to conſider what is *Debtor* and *Creditor* in every tranſaction; that is, what ſhould go to the right, and what to the left hand page in the *Ledger*; and, at the ſame time, employs both head and hands, in making the entry itſelf; merchants, therefore, to render the matter eaſy, and to prevent, as much as poſſible, errors creeping into the *Ledger*, and alſo upon ſome other conſiderations, have found it convenient to keep a third book; wherein every caſe of the *Waſte-book* is again briefly narrated, and the proper *Debtors* and *Creditors* aſcertained; which being done, they are with great eaſe tranſported from it to the *Ledger*. This book is called the *Journal*.

The book-keeper, by going thus to work, divides the taſk; and ſo has a fairer chance for avoiding errors, than he who would tranſport immediately from the *Waſte-book* to the *Ledger*; ſince he does by ſteps what the other attempts to do at once.

Though this method of *Debtor* and *Creditor* be of a very general nature, and may be uſed to good purpoſe in moſt kinds of accounts; yet I propoſe to explain it here chiefly with a view to merchant-accounts; which, as they are the moſt conſiderable in themſelves, and therefore juſtly challenge our firſt care, ſo they afford the greateſt variety of different caſes and circumſtances; and conſequently are the fitteſt for exemplifying the ſeveral parts of this method. And after a learner comes to underſtand the general principles of the art, and has ſeen the application made in ſuch an extenſive manner as merchant-accounts admit of, it will be no hard taſk for him to digeſt other accounts in like form, and ſo extend the application of the art to the accounts of the national revenue, to public banks, to manufactures, to eſtates, farms, or families.

Having thus far endeavoured to inform the reader of the nature and method of book-keeping in general, I come next to give him a more particular and nearer view of its ſeveral parts. In doing of which, I ſhall obſerve the order which the ſubject itſelf invites unto, by dividing the following treatiſe into three books. In the *firſt* of which, I ſhall explain the nature and uſe of the *Waſte-book*; in the *ſecond*, I ſhall diſcourſe of the *Journal*; and, in the *third*, deſcribe the *Ledger*.

BOOK

BOOK I.

The Nature and Uſe of the WASTE-BOOK explained.

THE *Waſte-book* may be defined, A regiſter, containing an inventory of a merchant's effects and debts, with a diſtinct record of all his tranſactions and dealings in a way of trade, narrated in a plain, ſimple ſtyle, and in order of time as they ſucceed one another.

The *Waſte-book* opens with the *inventory:* which conſiſts of two parts; *firſt*, the *effects*, that is, the money a merchant has by him, the goods he has on hand, his part of ſhips, houſes, farms, *&c.* with the debts due to him; the *ſecond* part of the *inventory* is the debts due by him to others: the difference betwixt which and the effects, is what merchants call *neat ſtock*. When a man begins the world, and firſt ſets up to trade, the inventory is to be gathered from a ſurvey of the particulars that make up his real eſtate; but ever after is to be collected from the balance of his old books, and carried to the new. This *inventory* is the firſt thing narrated in the *Waſte-book*, as being the foundation of all future commerce, the ſource and ſpring whence all ſubſequent tranſactions flow. To this all after accounts owe their birth, on this they depend, and in this at length they terminate, with increaſe, diminution, or variation.

After the *inventory* is fairly narrated in the *Waſte-book*, the tranſactions of trade come next to be jotted down; which is a daily taſk, to be performed as they occur; and ſhould be done diſtinctly, that is, every thing ſhould be clearly and exactly expreſſed; the uſe of ambiguous words and phraſes ſhould be carefully avoided, and every thing that may mar the ſenſe, or render the meaning doubtful and uncertain. Nothing material ſhould be omitted, nor any thing ſuperfluous added. The narrative ought to exhibit tranſactions, with all the circumſtances neceſſary to be known, and no more. It ſhould contain the names of perſons the merchant deals with on truſt, the conditions of bargains, the terms of payment, the quantity, quality, and prices of goods, with every other thing that ſerves to make the record diſtinct, and nothing elſe. I might here adduce particular examples, to illuſtrate what is ſaid in general; but a careful reading of the *Waſte-book* will be more inſtructive than all the directions that poſſibly can be given.

The

The *Waſte-book*, if no ſubſidiary books are kept, ſhould contain a record of all the merchant's *tranſactions and dealings in a way of trade*; and that not only of ſuch as are properly and purely mercantile, but of every occurrence that affects his ſtock, ſo as to impair or increaſe it; ſuch as, private expences, ſervants fees, houſe-rents, money gained or loſt on wagers, legacies, and the like. By ſuch occurrences as theſe, a merchant as effectually becomes ſo much poorer or richer, as by the reſult of any branch of his trade. And the ends propoſed in book-keeping can never be gained, if ſuch things as theſe paſs unrecorded. For ſince one of the deſigns of book-keeping is, to put the merchant in caſe at any time to compute, by the help of his books, what he is worth to a farthing; it is plain that this he can never do, if things are left out by which his ſtock is actually leſſened or enlarged. Nay, if things of this nature were omitted, the *Ledger-accounts* would prove falſe, and never ſerve the purpoſe for which they are intended. As for inſtance, ſhould a merchant neglect to record his private expences, it is obvious, (ſince what is omitted in the *Waſte-book* will be wanting in the *Ledger*), that the *Caſh-account* would not exhibit the true ſum of ready money he had by him, which is one thing deſigned by that *account*. Again, ſuppoſe he takes a piece of cloth, or any thing elſe, from the ſhop, to compliment his friend, and omits to enter it in his books; nothing is more certain, than that the *Cloth-account* in the *Ledger* would not ſhew how much of the cloth were yet undiſpoſed of. A learner perhaps may underſtand the reaſon of this better afterward; but it is proper, however, in the mean time, that he know the booking of theſe things to be neceſſary.

The *Waſte-book* is written in *a plain and ſimple ſtyle*; and ought to be ſo: for this book being nothing but a bare hiſtory of facts and occurrences of trade, containing the matter and ſubſtance of accounts, without any thing of that artificial dreſs which they aſſume in the other books, the ſtyle ſhould be ſuited to the nature of a narrative, that is, eaſy, ſimple, plain, and perſpicuous; and the more it is ſo, it is the more like what it ſhould be, anſwers its deſign the better, and the book will be the more perfect. Yet this ſimplicity of ſtyle does not exclude the uſe of terms and modes of expreſſion in uſe among merchants: for as every artiſt has a ſet of words, and ways of ſpeaking, which they have a liberty and right to uſe, as being peculiar to the art they profeſs; ſo merchants have theirs, and they ſpeak and write like themſelves, by uſing them. In all merchants writings, even in a *Waſte-book*, when written by a perſon of ſkill and experience, there is a conciſe, emphatic diction, a certain peculiar uſe of words and phraſes, which is a kind of elegancy that runs through and adorns the whole, and at the ſame time ſhews the ability of the accountant.

This

This ſhould be carefully ſtudied by a learner, and is only to be acquired by converſe with merchants, and the imitation of well-writ books. Indeed, the leſs of this merchant-ſtyle is to be expected in a *Waſte-book*, in regard it is writ up in the time of buſineſs, and often in the very hurry of it. Yet this inconveniency might be prevented, if accountants would be at the pains, firſt to minute things upon a blotter, and afterward, when the hurry of buſineſs is over, to extend them in the *Waſte-book*. By this means, both the expreſſion might be more accurate, and the writ much the fairer. And this certainly is the method that ſhould be taken by a young book-keeper.

The laſt part of the definition, about the *order* and *ſucceſſion* of things in the *Waſte-book*, needs no explication, ſave what has been ſaid on that head in the introduction. Nor is it neceſſary to ſpend words upon the manner of ruling the *Waſte-book*; a ſight of the book itſelf being ſufficient inſtruction for that purpoſe. And as for the way of marking the dates, it is enough to obſerve, that a date being once inſerted, ſerves, without repetition, for the tranſactions of the whole day; unleſs it happen, that in one and the ſame day, one page be written up, and another one begun; in which caſe the ſame date is repeated on the head of the new page. By this way of doing, it is obvious, that every date reſpects all the tranſactions that ſtand recorded betwixt itſelf and the date that follows.

Having thus far inſiſted on the nature of the *Waſte-book*, I come now to take notice of its true *uſe*, and the *neceſſity* of keeping it; both which appear from the conſiderations following, *viz. Firſt*, The filling up of the *Journal*, being the nice and difficult part in book-keeping, cannot well be performed in the time of buſineſs, but requires leiſure and retirement, thought and deliberation. Nor is it proper to leave the tranſactions of the day unrecorded till the hours of buſineſs are over; for they may eſcape the memory, and be quite forgot, or at beſt breed confuſion. It is needful, then, that a ſimple record go conſtantly on, keeping pace with the occurrences of trade, containing a complete narrative of every thing tranſacted, out of which the *Journal* may be made up at leiſure-hours. Again, *ſecondly*, after the *Journal* is filled up, the *Waſte-book* is the touch-ſtone by which it muſt be tried and proved, or, if wrong, corrected. It is therefore abſolutely neceſſary to keep a *Waſte-book*; and theſe are the proper and genuine uſes of it. Indeed, after the *Journal* is filled up, and corrected, the *Waſte-book* is of little further uſe; and probably on this account it has got the name it bears.

BOOK

BOOK II.

Of the JOURNAL.

THIS book I ſhall divide into two parts. In the *firſt* of which, I ſhall deſcribe the *Journal*; inquire into the nature and uſe of the terms *Debtor* and *Creditor*; make ſome general remarks upon the manner of their application; and thence deduce a few practical rules. In the *ſecond*, I ſhall give the particular application of theſe terms in the ſeveral branches of trade.

PART I.

Containing
1. A deſcription of the *Journal*.
2. An inquiry into the nature and uſe of the terms *Debtor* and *Creditor*.
3. Some general remarks upon the manner of their application; with a few practical rules thence deduced.

CHAPTER I.

The Journal deſcribed.

THE *Journal* is the book wherein the tranſactions recorded in the *Waſte-book* are prepared to be carried to the *Ledger*, by having their proper debtors and creditors aſcertained and pointed out.

To illuſtrate this definition, and make the uſe, form, and nature of the *Journal* underſtood, I ſhall, 1. Lay before the reader the true end and deſign of this book; 2. Shew how it agrees with, and wherein it differs from the other two books, eſpecially the *Waſte-book*; 3. Give a few rules with reſpect to the manner of writing in it.

I. It hath already been noticed in the introduction, that one great deſign of the *Journal* is, to prevent errors in the *Ledger*; a thing of the worſt conſequence in book-keeping; which yet, without the help of this book, would be almoſt inevitable. For ſuppoſe a perſon ſhould attempt to form the *Debtors* and *Creditors* from the *Waſte-book* in his mind, and at the ſame time poſt them to the

the *Ledger*; he ſhall find his thoughts ſo much imbarraſſed and overcharged, by attending at once to ſo many different things as occur here, that, were he an accountant of very great experience, he could not well miſs of falling into frequent blunders. This makes it neceſſary to divide the taſk, and do at twice, what cannot be performed at once, without ſuch hazard of miſtakes; that is, firſt to write out the *Debtors* and *Creditors* in a ſeparate book by themſelves, and afterward transfer them to the *Ledger*. The work by this means being divided into parts, becomes more ſimple, and conſequently more eaſy, and ſo may be performed with greater certainty of its being right. Again, after the *Ledger* is filled up, the *Journal* facilitates the work required in reviſing and correcting it; for, firſt the *Waſte book* and *Journal* are compared, and then the *Journal* and *Ledger*. Whereas, to reviſe and correct the *Ledger* immediately from the *Waſte-book*, would be a matter of no leſs difficulty than to form it without the help of a *Journal*. *Laſtly*, The *Journal* is deſigned as a fair record of a merchant's buſineſs. For neither of the other two books can ſerve this purpoſe: not the *Ledger*, by reaſon both of the order that obtains in it, and alſo on account of its brevity, being little more than a large *index*. Nor can the *Waſte-book* anſwer this deſign; for being written up in the time of buſineſs, and commonly too by different hands, it can neither be fair and uniform, nor very accurate. And yet it is proper and neceſſary that ſuch a fair record be kept; which merchants therefore do in the *Journal*, by making it contain, not only a liſt or catalogue of the *Debtors* and *Creditors*, but alſo a narrative of all tranſactions, with the hiſtory of circumſtances, almoſt the ſame as in the *Waſte-book*.

II. By the very definition, and what has formerly been obſerved, the *Journal* is a kind of middle book betwixt the other two: it looks back to the one, and forward to the other; it ſtands connected with and allied to both; has ſomething common with each, and ſomething wherein it differs from either. With the *Waſte book* it agrees in form, being ruled after the ſame manner. The order alſo and ſucceſſion of things one to another is the ſame in both. The dates are alſo marked one way. The thing then that diſtinguiſheth the two books is the ſtyle; that of the one being natural, and that of the other artificial. In the *Journal*, perſons and things are charged *Debtors* to other perſons or things as *Creditors*; and in this it agrees with the *Ledger*, where the ſame ſtyle is uſed; but differs from it as to form and order. So that it agrees with the *Waſte-book* in thoſe very things wherein it differs from the *Ledger*; and, on the other hand, it agrees with the latter in that very point wherein it differs from the former. But my chief deſign here being to ſtate the compariſon betwixt the *Waſte-book* and *Journal*, and ſhow how they agree, and wherein they differ; I

ſhall for this end turn two or three examples of a *Waſte-book* into the *Journal form*, which will be more inſtructive on this head than a great many words.

WASTE-BOOK.

	l.	*s.*	*d.*
July 1ſt			
Bought 40 yards black cloth, at 14 s.	28	—	—
Bought of James Sloan, 100 yards ſhalloon, at 10 *d.*			
l. s. d			
Whereof paid — — 2 — —			
Due at two months — — 2 3 4			
	4	3	4
4th			
Sold William Pope 4 pipes Port wine, at 27 *l.* 10 *s.*			
l.			
Whereof received — — 55 — —			
Due on demand — — 55 — —			
	110	—	—

JOURNAL.

	l.	*s.*	*d.*
July 1ſt			
Black Cloth Dr to *Caſh*, 28 *l.*			
Paid for 40 yards, at 14 *s.* — —	28	—	—
Shalloon Dr to *Sundries*, *L.* 4 : 3 : 4. *l. s. d.*			
To *Caſh*, in part for 100 yards, at 10 *d.* 2 — —			
To *J. Sloan*, at 2 months — 2 3 4			
	4	3	4
4th			
Sundries Drs to *Port Wine*, 110 *l.* *l.*			
Caſh, in part, for 4 pipes, at 27 *l.* 10 *s.* 55 — —			
Will. Pope, on demand — — 55 — —			
	110	—	—

Some inſert the ſum betwixt the *Debtor* and *Creditor*, on purpoſe to prevent its being added up, by miſtake, with the money of the inner columns, or, as merchants phraſe it, with the ſums ſhort carried. The preceding ſpecimen exhibited in this form will ſtand as under.

JOUR-

JOURNAL.

				l.	s.	d.
July 1st						
Black Cloth, 28 *l.* to *Cash*						
Paid for 40 yards, at 14 *s.*	—		—	28	—	—
Shalloon, 4 *l.* 3 *s.* 4 *d.* to *Sundries.*		*l.*	*s.* *d.*			
To *Cash*, in part for 100 yards, at 10 *d.*		2	— —			
To *J. Sloan*, at 2 months	—	2	3 4			
				4	3	4
4th						
Sundries, 110 *l.* to *Port Wine.*		*l.*				
Cash, in part for 4 pipes, at 27 *l.* 10 *s.*		55	— —			
Will. Pope, on demand	—	55	— —			
				110	—	—

III. Before I proceed to give rules for writing in the *Journal*, it will be necessary to observe, that every case or example of the *Waste-book*, when entered in the *Journal*, is called a *Journal post* or *entry*: thus the examples above make up three distinct entries. Again, an entry is either simple or complex. A *simple entry* is that which has but one *Debtor* and one *Creditor*, as in the first of those above. A *complex entry* is, either when one *Debtor* is balanced by two or more *Creditors*, as in the second; or when two or more *Debtors* are balanced by one *Creditor*, as in the third; or when several *Debtors* are balanced by several *Creditors*, and then the entry is said to be complex in both its terms. This being premised, the rules to be observed are these following.

I. In a simple entry, the *Debtor* is to be mentioned in the first place; then the *Creditor*, with a comma annexed; and, lastly, the sum; after which, in a distinct paragraph, follows the narrative, or reason of the entry, in one or more lines, as in the first of those above.

II. In a complex entry, the several *Debtors* or *Creditors* are expressed in the first line, by *Sundries*, or *Sundry accounts*, and the rest of the line filled up as in the former rule. After which, the several *Debtors* or *Creditors* must be particularly mentioned, each in a line by themselves, with a comma annexed, and their

reſpective narratives and ſums ſubjoined; which are to be added up, and their total carried to the money-columns, as in the ſecond and third.

N. B. Creditors are always mentioned with the word *To* before them; but *Debtors* are expreſſed ſimply, without any word prefixed.

III. The *Debtors* and *Creditors* ſhould be written in a large letter, or text hand, both for ornament and diſtinction.

IV. The narrative in every entry ſhould be as particular and full, as is ſufficient to make a perſon who underſtands book-keeping eaſily comprehend the meaning of the entry; ſo that he could ſtrip it of its artificial dreſs, and draw it out in the ſimple form of a *Waſte-book* record.

V. The *Journal* ſhould be written fair, and by one perſon.

VI. As the filling up of the *Journal* is to be the employment of leiſure-hours, ſo it muſt not be long put off, but carried on timeouſly, and made to keep pace nearly with the *Waſte-book*. So that when buſineſs is throng, it will be a daily work. And hence probably this book has got the name of *Journal*, which ſignifies a day-book.

N. B. Theſe two laſt rules are alſo applicable to the *Ledger*.

Some conjoin the *Waſte-book* and *Journal*; and in this caſe the *Debtors* and *Creditors* may either be ſubjoined to the *Waſte-book* entries, or written on the right, as in the following ſpecimen.

July

July 1st

Bought 40 yards black cloth, at 14 s. — 28 — —
Dr *Black Cloth*, 28 *l.*
Cr *Cash.*

Bought of James Sloan 100 yards shalloon, at 10 *d.*

	l.	*s.*	*d.*
Whereof paid	2	—	—
Due at two months	2	3	4
			4 3 4
Dr *Shalloon*	4	3	4
Crs *Cash*	2	—	—
James Sloan	2	3	4

4th

Sold William Pope 4 pipes Port wine, at 27 *l.* 10 *s.*

	l.		
Whereof received	55	—	—
Due on demand	55	—	—
			110 — —
Drs *Cash*	55	—	—
W. Pope	55	—	—
Cr *Port Wine*	110	—	—

Or thus:

WASTE-BOOK.

July 1st

Bought 40 yards black cloth, at 14 s. — 28 — — —

Bought of James Sloan 100 yards shalloon, at 10 *d.*

	l.	*s.*	*d.*	
Whereof paid	2	—	—	
Due at 2 mon.	2	3	4	
		4	3	4

4th

Sold William Pope 4 pipes Port wine, at 27 *l.* 10 *s.*

	l.				
Whereof received	55	—	—		
Due on demand	55	—	—		
		110	—	—	

JOURNAL.

	l.	*s.*	*d.*
Dr *Black Cloth*	28	—	—
Cr *Cash.*			
Dr *Shalloon*	4	3	4
Crs *Cash*	2	—	—
J. Sloan	2	3	4
Drs *Cash*	55	—	—
W. Pope	55	—	—
Cr *Port Wine*	110	—	—

CHAP.

CHAP. II.

The nature and uſe of the terms Debtor *and* Creditor *inquired into.*

THE nature and uſe of the terms *Debtor* and *Creditor* will be obvious, from the conſiderations following.

I. Accounts in the *Ledger* conſiſt of two parts, which in their own nature are directly oppoſed to, and the reverſe of one another; which therefore are ſet fronting one another, on oppoſite ſides of the ſame *folio*. Thus, all the articles of money received go to the left ſide of the *Caſh-account*, and all the articles or ſums laid out are carried to the right. In like manner, the purchaſe of goods is poſted to the left ſide of the account of the ſaid goods, and the ſale or diſpoſal of them to the right, *&c.*

II. Tranſactions of trade, or caſes of the *Waſte-book*, are alſo made up of two parts, which belong to different accounts, and to oppoſite ſides of the *Ledger*: *e. g.* If goods are bought for ready money, the two parts are, the goods received, and the money delivered; the former of which goes to the left ſide of the account of ſaid goods, and the latter to the right ſide of the *Caſh-account*.

III. Theſe two different parts, in caſes of the *Waſte-book*, are not oppoſed to one another, as the two ſides of the *Ledger-accounts* are; but, on the contrary, have a mutual connection and dependence, the one being the ground, condition, or cauſe of the other. Thus, in the preceding example, when goods are bought for ready money, the receipt of the goods is the cauſe of parting with the money; and, on the other hand, the delivering of the money is the condition on which the goods are received.

From theſe three obſervations, it is plain, that, in order to poſt a caſe of the *Waſte-book* to the *Ledger*, the firſt thing the accountant muſt do, is, to divide the caſe into its parts, and then to think with himſelf, to which account, and to what ſide, each of theſe parts is to be carried; and when the entry is actually made, the connection of the parts with one another muſt be expreſſed in each of the accounts to which they are tranſported. Now, ſince in ſpeaking and writing, things muſt have names whereby they may be expreſſed and written, it is neceſſary that two words or terms be contrived, and appropriated to theſe two different parts, that have the ſame relation to one another as the parts themſelves have, which may at once characteriſe and diſtinguiſh the parts from one another, point out and aſcertain to what ſide of the *Ledger* each of them is to be carried, and withal expreſs their relation to, and dependence upon one another.

The *Italians* at firſt for this purpoſe pitched upon the terms *Debtor* and *Creditor*, doubtleſs becauſe their common acceptation comes

comes nearer to the thing here meant, than any other they could think on: and indeed their choice has been ſo far right, that no accountant ſince has found reaſon to wiſh for a change. They are correlative; the one implies and involves the other: ſo that wherever there is a *Debtor* there muſt needs be a *Creditor*; and, on the other hand, a *Creditor* naturally and neceſſarily ſuppoſes a *Debtor*. By means of theſe terms, the two parts, in any caſe of the *Waſte-book*, when poſted to the *Journal*, are denominated, the one the *Debtor*, and the other the *Creditor*, of that entry. And when carried from thence to the *Ledger*, the *Debtor*, or *Debtor part*, is entered upon the left ſide (hence called the *Debtor-ſide*) of its own account, where it is charged *Debtor* to the *Creditor-part*. Again, the *Creditor*, or *Creditor part*, is poſted to the right ſide, or *Creditor-ſide*, of its account, and made *Creditor* by the *Debtor part*. Hence *Italian* book-keeping is ſaid to be a method of keeping accounts by double entry, becauſe every ſingle caſe of the *Waſte-book* requires at leaſt two entries in the *Ledger*, *viz.* one for the *Debtor*, and another for the *Creditor*.

I ſhall now illuſtrate what has been ſaid by two examples. *Firſt*, Suppoſe a merchant buys a pipe of wine for ready money, the two parts in this caſe are, the wine received, and the money delivered for it: which are characteriſed by the terms *Debtor* and *Creditor* in the *Journal* poſt thus: *Wine* Dr to *Caſh*; where the meaning is, (though to expreſs it ſo is needleſs), that as *Wine* is *Debtor* to *Caſh*, ſo *Caſh* is Cr by *Wine*. And accordingly, when carried to the *Ledger*, the *Wine-account* is charged Dr to *Caſh*, and the *Caſh-account* is made Cr by *Wine*. Again, *2dly*, Admit the merchant ſell this pipe of wine for preſent money; in this caſe the two parts are the ſame as before; but when clothed with *Debtor* and *Creditor*, will ſtand inverted thus: *Caſh* Dr to *Wine*. And accordingly, in the *Ledger*, the *Caſh-account* is charged Dr to *Wine*, and the *Wine-account* gets credit by *Caſh*. From all which it is evident, the terms *Debtor* and *Creditor* are nothing elſe but marks or characteriſtics ſtamped upon the different parts of tranſactions in the *Journal*, expreſſing the relation of theſe parts to one another, and ſhewing to which ſide of their reſpective accounts in the *Ledger* they are to be carried.

CHAP. III.

General remarks upon the manner of applying the terms Debtor *and* Creditor, *with a few practical rules thence deduced.*

THE nature and uſe of the terms *Debtor* and *Creditor* being explained, the next thing that falls in our way is, to inquire, what

what the two parts in the ſeveral caſes of the *Waſte-book* are, and which of them is to be eſteemed the *Debtor*, and which the *Creditor?* This I ſhall do here more generally in the following remarks.

I. The *Italians* at firſt, and merchants ever ſince, in determining which of the two parts, in each caſe of the *Waſte-book*, ſhould be eſteemed *Debtor*, and which *Creditor*, have proceeded, not arbitrarily, but according to the nature of things, and the analogy of the terms themſelves; which they uſe in a very extenſive ſenſe, and apply them equally to perſons and things. Thus, a merchant makes his ſtock or capital perſonate himſelf, (for a merchant's name never ſtands *Debtor* or *Creditor* in his own books), and conſiders the caſh, effects, and debts, of which his ſtock conſiſts, as accountable to it, and ſo charges theſe Dr to *Stock*; on the other hand, he conſiders *Stock* as accountable for what he owes to others, and accordingly charges *Stock* Dr to his creditors for the ſums due to them. Again, when a merchant buys goods on time or truſt, he makes the goods perſonate himſelf, and conſiders them as accountable to the perſon from whom they are bought: and therefore, if he buy ſugar from *A. B.* on time, the *Journal* poſt will be, *Sugar* Dr to *A. B.* For the ſame reaſon, when he borrows money, he makes *Caſh* Dr to to the *lender*. *N. B. Caſh* is an *Italic* word, that properly ſignifies a cheſt or box in which money is kept.

II. In like manner, when a merchant diſpoſes of goods or money upon truſt, he conſiders the receiver as *Debtor*, not to himſelf, but to the goods or money delivered; and therefore, if he ſells ſugar to *A. B.* on time, in the *Journal* he charges *A. B.* Dr to *Sugar*; and if he lend money, whether on bond, bill, or note, or pay debts, he enters the *borrower*, or *receiver*, Dr to *Caſh*.

III. It follows, as a corollary from the two preceding remarks, that when goods or money are received for money or goods given out, the thing received ſhould be charged Dr to the thing delivered: and therefore, if a merchant buy ſugar for ready money, the *Journal* entry will be, *Sugar* Dr to *Caſh*; if he ſells ſugar for ready money, it will be, *Caſh* Dr to *Sugar*; and if he exchange or barter ſugar for tobacco, the *Journal* entry runs thus, *Tobacco* Dr to *Sugar*.

IV. The two ſides of every *Ledger-account* being exactly the reverſe of one another, it is obvious, 1. That when the *Debtor* part of any former caſe happens in the courſe of buſineſs to be reverſed in a ſubſequent one, what was *Debtor* in the former caſe will be *Creditor* in the latter: *e. g.* When the merchant receives payment of *A. B.* for the ſugar ſold him on time, in the ſecond remark above, it is plain, that as *A. B.* was made *Debtor* when the debt was contracted, ſo, upon receiving payment, he muſt be made

Creditor,

Creditor, and the *Journal* entry will run thus: *Caſh* Dr to *A. B.* 2. In like manner, when the *Creditor* part of any preceding caſe comes in a following caſe to be reverſed, what was *Creditor* in the antecedent caſe will be *Debtor* in the ſubſequent: thus when the merchant pays *A. B.* for the ſugar bought, in the firſt remark, it is evident *A. B.* muſt be charged *Debtor*; becauſe in the former caſe he was *Creditor*; and ſo the entry will be, *A. B.* Dr to *Caſh.* 3. When therefore a caſe occurs, which is exactly the reverſe of both parts of ſome preceding one, the *Journal* entry of the latter will be juſt the reverſe of the former: *e. g.* If, after the caſe of barter, mentioned in the third remark, is poſted to the *Journal*, both merchants ſhould mutually quit one another, and give up the bargain; upon this ſuppoſition, the former *Journal* entry would be reverſed, and ſtand thus: *Sugar* Dr to *Tobacco.* 4. A caſe ſometimes happens that is oppoſed to two preceding caſes, being the reverſe of the Dr part of the one, and of the Cr part of the other. As, ſuppoſe a merchant pays a debt to *A. B.* by giving him a bill upon *C. D.* here, by the firſt remark, it is obvious, that when the debt was contracted by the merchant, *A. B.* was made Cr; and therefore muſt now be charged Dr. Again, *C. D.* his accepting of the bill, ſuppoſes that he owes to the merchant; and conſequently, by the ſecond remark, ſtands Dr in his books; and muſt therefore now be diſcharged, by being made Cr. So that the *Journal* entry will be, *A. B.* Dr to *C. D.* But of theſe four kinds of caſes mentioned, that which happens more ordinarily, is the firſt, where the Dr part of a former caſe comes to be reverſed in a ſubſequent one. This is ſo common, that it occurs almoſt in every other tranſaction: and therefore, to render it familiar to a learner, I ſhall here ſubjoin two or three more examples. Suppoſe a merchant buy *ſugar* for ready money, which he puts off in barter for *tobacco*, which he again exchanges for *indigo*, which he ſells to *A. B.* on time, and ſome time after receives payment, and then lends the money to *Peter Paywell:* the *Journal* entries of theſe ſix caſes are as follows, in which the Dr of the former is always Cr in the ſubſequent.

Sugar Dr to *Caſh*,
Tobacco Dr to *Sugar*,
Indigo Dr to *Tobacco*,
A. B. Dr to *Indigo*,
Caſh Dr to *A. B.*
Peter Paywell Dr to *Caſh.*

V. There are ſome caſes ſo ſimple, that they cannot properly be divided into a Dr part and Cr part, but conſiſt of one of theſe parts only: *e. g.* If a merchant, by the death of a friend, gets a legacy, or any other way receives goods or money, as an addition to his ſtock, for which he gives nothing out; it is evident, from

the firſt remark, that the thing received, whether goods or money, is *Debtor:* but then, in the preſent caſe, neither any thing, nor any perſon, can be made *Creditor:* not a thing, becauſe nothing goes out, as an equivalent for the thing received; not a perſon, becauſe no body has a right to demand payment or reſtitution. In caſes therefore of this nature, a fictitious Cr muſt be contrived to ſupply the want of a real or perſonal one. That which is commonly uſed in this, and ſome other ſuch caſes, is *Profit and Loſs*. Suppoſing then that the merchant receives the above legacy in ready money, the *Journal* entry will be, *Caſh* Dr to *Profit and Loſs*. For the ſame reaſon, when a merchant gives away money or goods for which he is to expect no return, he makes *Profit and Loſs* Dr to the thing delivered. Thus, when he pays ſhop-rent, warehouſe-rent, or other things of the like nature, the entry is, *Profit and Loſs* Dr to *Caſh*. In like manner, when a merchant ſends goods to ſea, it is plain, by the ſecond remark, that the goods, being the thing diſpoſed of, are to be eſteemed Cr: but then there is no Dr; for neither is any thing received in their ſtead, nor is the factor to whom they are conſigned as yet chargeable. A fictitious *Debtor* muſt therefore be had, namely, *Voyage*, which is always made Dr on this occaſion. As, ſuppoſe a merchant ſhip off tobacco to *Rotterdam*, the *Journal entry* will be, *Voyage to Rotterdam* Dr to *Tobacco*. And the voyage is again diſcharged, by being made Cr when advice comes that the ſhip is arrived, and the goods received by the factor. There are ſome other fictitious terms neceſſary on ſome other occaſions, which ſhall be taken notice of afterwards. Before I finiſh this remark, I ſhall obviate the learner's ſurpriſe, who probably may think it ſtrange, to find ſuch a compound and inconſiſtent-like term as *Profit and Loſs*, and be ready to imagine, that it would be better in the firſt of the caſes above, to make *Profit* Cr, and in the ſecond, to make *Loſs* Dr. But this would occaſion two different accounts in the *Ledger*; the former of which would have the Cr ſide filled up, and nothing on the Dr ſide; the latter would have all its articles on the Dr ſide, and nothing on the Cr ſide. To prevent this, the two are joined together, and charged Dr for loſſes, and made Cr for things gained: by which means both are reduced to one *Ledger-account*, whoſe Dr ſide contains all the articles of loſs, and its Cr ſide the articles of gain. It were indeed to be wiſhed, that we had ſome *Engliſh* word of ſuch a general ſignification, as to be equally applicable to denote gain or loſs. Such a word would be more ſuitable and convenient for this purpoſe. But as we have none, the compound term *Profit and Loſs* muſt be uſed. *N. B.* The articles of profit and loſs are always very numerous; but the *Ledger-account* is ſomewhat eaſed by other accounts that are commonly kept, which are nothing elſe

but

but particular branches of itſelf; ſuch as, *Charges of Merchandiſe, Houſe-expences, &c.*

VI. The preceding remarks conſidered ſingly, or one by one, are adapted to ſimple entries, where one Dr is balanced by one Cr; but, jointly taken, ſerve alſo to diſcover the Drs and Crs in complex ones. This I ſhall illuſtrate by an example in each of the kinds of complex entries, which are three.

1. Where one Dr is balanced by two or more Crs; as, ſuppoſe a merchant buys ſugar of *A. B.* for part ready money, part on time; here there are two Crs, *viz. Caſh*, for the money paid, by the ſecond and third remarks; and the *ſeller*, for the remainder of the price, by the firſt remark. So the *Journal entry* will be,

Sugar Dr to *Sundries, viz.*
To *Caſh*, paid in part,
To *A. B.* for the reſt.

2. Where two or more Drs are balanced by one Cr; as when a merchant pays *A. B.* principal and intereſt of a ſum formerly borrowed of him: in this caſe there are two Drs, *viz. A. B.* for the principal, by the fourth remark; and *Profit and Loſs*, for the intereſt, according to the fifth remark. So the entry will be,

Sundries Drs to *Caſh, viz.*
A. B. for the principal,
Profit and Loſs, for the intereſt.

3. Where two or more Drs are balanced by two or more Crs; as in the following example.

Bartered with David Wilſon,

	l.	*l.*	
4 hhds ſugar, at 6 *l.* - -	24 — —		
And 2 pipes Port wine, at 27 *l.* -	54 — —		
		78	— —
	l.		
For 40 yards black cloth, at 18 *s.* -	36 — —		
And 400 yards ſhalloon, at 1 *s.* -	20 — —		
		56	— —

In this caſe it is obvious, from the third remark, there are three Drs, *viz. Black Cloth*, and *Shalloon*, each for their reſpective values, and *David Wilſon*, for the difference of the values of the goods received, and delivered in the barter; and, according

to the ſame third remark, there are two Crs, *viz.* *Sugar* and *Port Wine*: ſo that the *Journal entry* will be,

	l.	*l.*
Sundries Drs to *Sundries*, 78 *l.*		
Black Cloth, for 40 yards, at 18 *s.*	36 — —	
Shalloon, 400 yards, at 1 *s.*	20 — —	
David Wilſon, due by him,	22 — —	
		78 — —
To *Sugar*, for 4 hhds, at 6 *l.*	24 — —	
To *Port Wine*, 2 pipes, at 27 *l.*	54 — —	

But, in this and other ſuch caſes, it is better to reſolve the poſt into two entries, that ſhall have only one of their terms complex. Thus, in the preſent caſe, the goods delivered in barter may be conſidered as ſold to David Wilſon, and the goods received as bought of him; and then the two entries will be as follows.

	l.	*l.*
David Wilſon Dr to *Sundries*, 78 *l.*		
To *Sugar*, for 4 hhds, at 6 *l.*	24 — —	
To *Port Wine*, 2 pipes, at 27 *l.*	54 — —	
Delivered him in barter,		78 — —
Sundries Drs to *David Wilſon*, 56 *l.*	*l.*	
Black Cloth, for 40 yards, at 18 *s.*	36 — —	
Shalloon, 400 yards, at 1 *s.*	20 — —	
Received of him in barter		56 — —

COROLLARY.

From the preceding ſix remarks, it is evident, that *Debtors* and *Creditors* are of three kinds, *viz.* *perſonal*, *real*, and *fictitious*. A *perſonal* Dr or Cr is a perſon's name; as *David Wilſon* in the preceding entry. A *real* Dr or Cr is a thing; as *Caſh*, *Sugar*, *Shalloon*, &c. A *fictitious* Dr or Cr is a term made uſe of to ſupply the want of a perſonal or real one; as, *Stock*, *Profit and Loſs*, *Voyage*, &c.

N. B. The ſame diviſion agrees to the *Ledger-accounts*, which are alſo denominated *perſonal*, *real*, or *fictitious*, according as the terms are which conſtitute their titles.

I ſhall now ſum up the ſubſtance of theſe remarks in the ſix following rules.

I. A thing received upon truſt, is Dr to the perſon of whom it is received.

II. The

II. The perſon to whom a thing is delivered upon truſt, is Dr to the thing delivered.

III. A thing received, is Dr to the thing given for it.

IV. In antecedent and ſubſequent caſes, parts that are the reverſe of one another in the nature of the thing, are alſo oppoſed in reſpect of terms.

V. In caſes where perſonal and real Drs or Crs are wanting, the defect muſt be ſupplied by fictitious ones.

VI. In complex caſes, the ſundry Drs or Crs are to be made out from the preceding rules jointly taken.

Theſe ſix rules are briefly contained in the following one.

The account to which any thing comes in, or for which any thing goes out, is to be charged, or made Dr. And,

The account from which any thing goes out, or for which any thing comes in, is to be diſcharged, or made Cr.

Or the rule may be expreſſed thus,

Whatever is received, or ought to be charged, is Dr. And,

Whatever is delivered, or ought to be diſcharged, is Cr.

PART

PART II.

The particular application of *Debtor* and *Creditor* in the ſeveral branches of trade.

IN the preceding part of this book, I have endeavoured to ſtate the notion of Dr and Cr, and make ſome general application of theſe terms. But this is not ſufficient to direct a learner's practice. General rules, however good, and well explained, will not clear his way. He muſt have particular directions how to apply Dr and Cr in the various occurrences of buſineſs. I ſhall therefore now deſcend to the particular application of theſe terms in the ſeveral branches of trade: which may be reduced to theſe three.

I. *Proper trade*, which a merchant carries on for himſelf.

II. *Factorage*, which he manages for another, called his *Employer*.

III. *Partnerſhip*, which is carried on by a manager or truſtee, in name of all the partners.

CHAP. I.

Debtor *and* Creditor *applied in proper trade.*

PRoper trade is either domeſtic or foreign. *Proper Domeſtic Trade*, is that which a merchant carries on by himſelf, without the help of a factor. *Proper Foreign Trade*, is the buſineſs that occurs to a merchant by employing a factor.

SECTION I.

Debtor *and* Creditor *applied in proper domeſtic trade.*

PRoper domeſtic trade comprehends ſix things, *viz.* 1. the *Inventory*, 2. *Buying*, 3. *Selling*, 4. *Bartering*, 5. *Receiving money*, and, 6. *Paying money*. To each of theſe I ſhall aſſign a diſtinct problem; and, to prevent burdening the learner's memory, I ſhall deliver the ſeveral caſes as compendiouſly as poſſible, ſubjoining to each problem ſuch notes as ſeem neceſſary for clearing any thing that requires further illuſtration.

N. B. As

N. B. As I refer from the caſes and notes of each problem, to the examples of the *Waſte-book* and *Journal*, by the dates; ſo I have made uſe of letters and figures, as references from them to the caſes and notes of the problems, which the reader will eaſily obſerve.

PROBLEM I. A.

Debtor *and* Creditor *applied to the Inventory.*

THE Inventory conſiſts of two parts: the firſt whereof contains the merchant's ready money, his goods or effects, with the debts and bills due to him. The ſecond part contains the debts and bills due by the merchant to others. And the difference of theſe two parts is the merchant's neat ſtock, or what he is worth after all his debts are paid. The *Journal* entries for theſe two parts are as follows.

1. *Sundries* Drs to *Stock*, *viz.*
   Caſh, for the merchant's ready money,
   Goods, for their reſpective values,
   Perſons, for the debts due to him *per* account,
   Bills receivable, for the bills due to him.

2. *Stock* Dr to *Sundries*, *viz.*
   To *Perſons*, for the debts due by him *per* account,
   To *Bills payable*, for bills accepted by him payable to others. *Jan.* 1. See B. *n.* 5.

PROBL. II. B.

Debtor *and* Creditor *applied in buying.*

IN buying one ſingle commodity, there are ſeven diſtinct caſes, (*viz.* three ſimple, and four complex): in all which the goods bought and received are Dr; but the Cr varies according to the terms of purchaſe.

Caſe 1. When goods are bought for ready money, the entry is, *Goods* bought Dr to *Caſh*. *Jan.* 2.

2. When goods are bought, and paid for by giving the ſeller an accepted bill or note upon a third perſon, *Goods* bought Dr to *Bills receivable*. *Apr.* 26. See *n.* 5.

3. When goods are bought on time, *Goods* bought Dr to the *Seller*. *Jan.* 3. *Feb.* 26. *Nov.* 2.

4. When

4. When goods are bought for part money, part bill,

Goods bought Dr to *Sundries*, *viz.*
To *Caſh*, for the ſum paid,
To *Bills receivable*, for value of the bill. *Feb.* 12. *Apr.* 13.

5. When goods are bought for part money, part on time,

Goods bought Dr to *Sundries*, *viz.*
To *Caſh*, paid in part,
To *Seller*, for the reſt. *Jan.* 5.

6. When goods are bought for part bill, part time,

Goods bought Dr to *Sundries*, *viz.*
To *Bills receivable*, for value of the bill,
To *Seller*, for the reſt. *Feb.* 17.

7. When goods are bought for part money, part bill, part time.

Goods bought Dr to *Sundries*, *viz.*
To *Caſh*, for the ſum paid,
To *Bills receivable*, for value of the bill,
To *Seller*, for the reſt. *Jan.* 9.

Note 1. When two or more kinds of goods are bought from one perſon at the ſame time, there will be two or more Drs, *viz.* the ſeveral kinds of goods bought, each for their value. And the ſame variety of caſes will occur here as when one ſingle commodity is bought; ſo that, if the ſundry goods be bought for ready money, or on bill, or on time, the entry will be,

Sundries Drs, { To *Caſh*, if bought for ready money. *Jan.* 10.
To *Bills receivable*, if on bill. *Feb.* 22.
To *Seller*, if on time. *Feb.* 20.

But if the ſundry goods are bought for part money, part bill, or for part money part time, or for part bill part time, *&c.* it is beſt to reſolve the caſe into two entries, *viz.* Firſt, charge the *Goods* Dr to the *Seller*, for their full value, as if they had been bought on time; and then make the *Seller* Dr to *Caſh*, or to *Bills receivable*, or to both, (as the nature of the caſe is), for the part paid. Thus, ſuppoſe the goods are bought for part money, part bill, part time, the two entries will be,

1. *Sundries* Drs to the *Seller*, for the reſpective values of the goods.
2. *Seller* Dr to *Sundries*, *viz.*
To *Caſh*, for the ſum paid,
To *Bills receivable*, for value of the bill. *Feb.* 24.

Note

Note 2. If you buy goods to be received ſome time afterward; and, in proſpect of this, advance ſome part of the price to the ſeller: in this caſe, charge the *Seller* Dr to *Caſh*, for the ſum advanced; and, when you receive the goods, make them Dr to the *Seller*, for their full value. Or if, immediately upon receiving them, you clear with the ſeller, then make *Goods* received Dr to *Sundries*, *viz.* to the *Seller*, for the ſum formerly advanced, and to *Caſh*, for the ſum now paid. In bargains of this nature, there is commonly a penalty agreed on, to be paid by the ſeller in caſe of non-performance. Now, if in this caſe the ſeller happen to fail, you the buyer, upon receiving payment of the advanced money and penalty, enter *Caſh* Dr to *Sundries*, *viz.* to the *Seller*, for the ſum advanced, and now recovered, and to *Profit and Loſs*, for the penalty: or, inſtead of uſing the general account *Profit and Loſs*, you may erect in the *Ledger* an account under the title of *Refuſal of bargains*, which is to be made *Debtor* for all the penalties of this nature you pay, and get *Credit* for all you receive. If you buy goods to be received afterwards, without advancing any part of the price, it is ſufficient to take a note of them in a pocket-book; and when you receive them, they are booked as goods preſently bought.

Note 3. What has been ſaid with reſpect to the buying merchant-goods, is to be applied to the buying of any thing elſe, as a ſhip, a houſe, an eſtate, *&c.* *Apr.* 13. *Feb.* 17. *July* 10. *Sept.* 19. *Oct.* 13. If you let the ſhip to freight, or ſet the houſe or eſtate to a tenant, and incline to book this, the *Journal entry* is, *Caſh*, *Freighter*, or *Tenant*, Dr to *Ship*, *Houſe*, &c. *July* 11.

Note 4. It is uſual for merchants to erect a general account, by the title of *Plate and Jewels*, or *Houſehold Furniture*, which is debited for all the plate, jugs, ſpoons, rings, watches, or furniture, they had at firſt ſetting up, or which they have occaſion afterwards to purchaſe.

Note 5. *Bills receivable* is a general title, or account, for ſuch bills as are drawn by others, and payable to you; and accordingly is charged Dr when you receive ſuch a bill, and credited when you indorſe or give it away in payment. See *Jan.* 17. and *Feb.* 19. But if you give your own draught upon any perſon, you muſt charge the goods bought, or thing received for the bill, Dr to the perſon drawn upon.

In like manner, *Bills payable* is another general title, or account, for the bills you accept payable to others; and is credited when you accept, and charged Dr as you pay. See *Feb.* 7. and 8.

PROBL. III. C.

Debtor *and* Creditor *applied in ſelling.*

SELLING is juſt the reverſe of buying, and has the ſame variety of caſes, *viz.* ſeven; whereof three are ſimple, and four complex: in all which, the goods ſold and delivered are Cr; but the Dr varies according to the conditions of ſale.

Caſe 1. When goods are ſold for ready money, the entry is, *Caſh* Dr to *Goods* ſold. *Jan.* 11. *June* 12. *May* 26.

2. When goods are ſold on bill or note, *Bills receivable* Dr to *Goods* ſold. *Jan.* 17. 20. *March* 29. *Apr.* 25.

3. When goods are ſold on time, *Buyer* Dr to *Goods* ſold. *Jan.* 13. *Feb.* 6. *May* 3.

4. When goods are ſold for part money, part bill,

Sundries Drs to *Goods* ſold, *viz.*
Caſh, for the ſum received,
Bills receivable, for value of the bill. *Jan.* 18. 23. *Apr.* 7. *Sept.* 14.

5. When goods are ſold for part money, part on time,

Sundries Drs to *Goods* ſold, *viz.*
Caſh, received in part,
Buyer, for the reſt. *Jan.* 15.

6. When goods are ſold for part bill, part time,

Sundries Drs to *Goods* ſold, *viz.*
Bills receivable, for value of the bill,
Buyer, for the reſt. *Jan.* 25. *Mar.* 10.

7. When goods are ſold for part money, part bill, part time,

Sundries Drs to *Goods* ſold, *viz.*
Caſh, for the ſum received,
Bills receivable, for value of the bill,
Buyer, for the reſt. *Jan.* 22.

Note 1. When ſeveral ſorts of goods are ſold, there will be ſundry Crs, *viz.* the ſeveral ſorts of goods ſold, each for their value; but the Drs will be the ſame as in the problem. Thus,

Caſh Dr to *Sundries*, if ſold for ready money. *Jan.* 27.
Bills receivable, if on bill. *Feb.* 21.
Buyer, if on time. *Jan.* 30.

But

But if the ſundry goods be ſold, for part money part bill, or for part money part time, or for part bill part time, *&c.* it will be beſt to make two entries, *viz.*

1. *Buyer* Dr to *Sundries*, for the value of the ſundry goods, as if ſold on time.

2. *Sundries* (*viz. Caſh* and *Bills receivable*, if ſold for part money part bill, or if ſold for part money part bill part time) Drs to the *Buyer*, for value received. *Feb.* 23.

There will be only a ſingle Dr in the other two caſes, *viz. Caſh*, when the ſundry goods are ſold for part money part time; and *Bills receivable*, when the goods are ſold for part bill part time.

Note 2. If you ſell goods to be delivered, not preſently, but ſome time afterward, and receive money *per* advance, charge *Caſh* Dr to the *Buyer*, for the ſum received; and when you deliver the goods, charge the *Buyer* Dr to ſaid *Goods*, for their full value. But if, upon delivery of the goods, you immediately receive the remaining part of their price, enter *Sundries* (*viz.* the *Buyer*, for the ſum received *per* advance, and *Caſh*, for the ſum now received) Drs to the *Goods* delivered. If you find you cannot perform the bargain, and be obliged to return the money advanced, and pay the penalty, make *Sundries* (*viz.* the *Buyer*, for the ſum advanced, and *Profit and Loſs*, or *Refuſal of bargains*, for the penalty) Drs to *Caſh*, now paid.

Note 3. If you ſell a ſhip, houſe, *&c.* enter, as in ſelling goods, *viz. Caſh*, *Buyer*, &c. Dr to ſaid *Ship* or *Houſe*, for the price they are ſold at. *Apr.* 7. 25. *Dec.* 26.

Note 4. If you ſend goods to *A. B.* and leave it to his choice, whether to keep or return them, erect an account under the title of *Suſpenſe-account*, and charge it Dr to the *Goods* ſent off. If the goods be returned, reverſe the former entry. If he keep them, charge *A. B.* Dr to *Suſpenſe-account*, for the value of the goods ſent him. If he ſends up the price, charge *Caſh* Dr to *Suſpenſe-account*.

Note 5. Becauſe accounts of goods in the *Ledger* will be more or leſs numerous, as the Drs and Crs in the *Journal* are more or leſs particular; therefore you muſt take care to qualify the Drs and Crs, according to what you intend the *Ledger-account* ſhould contain. Thus, if you deal in wines of different ſorts, and deſign a ſeparate *Ledger-account* for each of them, to the end you may know your gain or loſs on each kind; you muſt, in poſting the purchaſe and ſale of the wines to the *Journal*, qualify and reſtrict the Dr and Cr to the kind which you deſign for one *Ledger-account*. This diſtinction of kinds may be taken, either from the colour, as *Red Wine*, *White Wine*; or from the country, as *French Wine*, *Spaniſh Wine*, *Canary Wine*, *Florence Wine*, &c. But if you deſign

to croud them all into one account, the word *Wine*, without any limitation, is to be made Dr when the wine is bought, and Cr when it is ſold. The like diſtinction of kinds may be eaſily applied to any other ſort of goods.

Note 6. To ſave the labour of opening an account in the *Ledger* for every ſmall commodity you may now and then have occaſion for, but do not deſign to deal much in; erect an account under the title of *Petty Wares*, and charge it Dr for the value of thoſe you buy, and give it credit when you ſell them; and in the *Ledger entry*, expreſs the name and quantity.

PROBL. IV. D.

Debtor *and* Creditor *applied in bartering.*

BARTER, or the exchanging of goods for goods, is nothing elſe but buying and ſelling blended together; the caſes of which, if the goods received and delivered be of equal value, are theſe four.

Caſe 1. When one commodity is received for another delivered, enter *Wares* received Dr to *Wares* delivered. *Feb.* 10.

2. When one commodity is received for two or more delivered, enter *Wares* received Drs to *Sundries, viz.* to the ſeveral *Wares* delivered, for their reſpective values. *Jan.* 29.

3. When two or more ſorts of wares are received for one delivered, enter *Sundries (viz.* the ſeveral *Wares* received, each for their value) Drs to *Wares* delivered. *Feb.* 13.

4. When ſeveral wares are bartered with *A. B.* for ſeveral, make two entries, and that whether the wares received and delivered be of equal value or not:

1. *Sundries (viz.* each ſort received, for their reſpective values) Drs to *A. B.*
2. *A. B.* Dr to *Sundries, viz.* to each ſort delivered, for their reſpective values. *Feb.* 15.

Note 1. Suppoſing the goods received and delivered are not in themſelves of equal value, but that the deficiency is made up by money or bill, or the one merchant gives the other credit for the difference, or perhaps the difference is a debt; upon this ſuppoſition there will be ſeveral other caſes; ſuch as, 1. *Wares* received, for part wares, part money. 2. For part wares, part bill. 3. Part wares, part time, or debt. 4. Part wares, part money, part time, *&c.* In all which caſes, the *Wares* received are Dr to *Sundries.* The particular Crs in each caſe are as follows.

Caſe 1. { To *Wares* delivered, for their value,
To *Caſh*, for the ſum paid. *Feb.* 27.

Caſe 2.

Caſe 2. { To *Wares* delivered, for their value,
To *Bills receivable*, for the bill. *June* 19.

3. { To *Wares* delivered, for their value,
To *Dealer*, for the reſt. *March* 1.

4. { To *Wares* delivered, for their value,
To *Caſh*, for the ſum paid,
To *Dealer*, for the reſt.

Note 2. On the other hand, wares in barter may go off, or be delivered, 1. For part wares, part money. 2. For part wares, part bill. 3. Part wares, part time, or debt. 4. Part wares, part money, part time, *&c.* In all which caſes, *Sundries* are Drs to the *Wares* delivered. The particular Drs in each caſe are the ſame with the Crs in the caſes immediately preceding, as follows.

Caſe 1. { *Wares* received for their value,
Caſh, for the ſum received. *Feb.* 14.

2. { *Wares* received, for their value,
Bills receivable, for the bill.

3. { *Wares* received, for their value,
Dealer, for the reſt. *Jan.* 24.

4. { *Wares* received, for their value,
Caſh, for the ſum received,
Dealer, for the reſt.

Note 3. More caſes may be ſuppoſed; but a full enumeration is needleſs; and therefore I ſhall only mention two. 1. Suppoſe you receive goods in barter from *A. B.* for part goods, part in payment of a debt due to you by him: in this caſe, charge the *Goods* received Dr to *Sundries*, *viz.* to *Goods* delivered for their value, and to *A. B.* for the ſum of the debt. 2. If you deliver goods to *A. B.* for part goods, part in payment of a debt due by you to him, enter *Sundries* (*viz. Goods* received, for their value, and *A. B.* for the debt) Drs to *Goods* delivered.

Note 4. If you diſpoſe of the goods received in barter immediately, before they be entered in the *Journal*, you may ſave the labour of doing it at all, by entering *Caſh*, or the *Buyer*, or *Thing* received for them, *&c.* Dr to the *Goods* delivered in barter.

PROBL. V. E.

Debtor *and* Creditor *applied in receiving money.*

In all caſes of this nature, *Caſh* is Dr; but the Cr varies, according to the terms on which the money is received.

Caſe 1.

Caſe 1. When you borrow money, enter *Caſh* Dr to the *Lender*, or to *Bills payable*. *Jan.* 6.

2. When you receive payment of a debt, without any diſcount or abatement, enter *Caſh* Dr to the *Payer*. *Feb.* 3. *March* 16. *Nov.* 7.

3. When, in receiving payment, you allow diſcount, or abatement, enter

Sundries Drs to the *Payer*, *viz.*
Caſh, for the ſum received,
Profit and Loſs, for the ſum diſcounted or abated. *Apr.* 19.

Or, if the *Ledger* account, on which the diſcount or abatement is allowed, be ſtill open, enter thus:

Sundries Drs to the *Buyer*, *viz.*
Caſh, for the ſum received,
Ledger account, for the ſum diſcounted or abated.

4. When you receive intereſt, the principal being continued, enter *Caſh* Dr to *Profit and Loſs*. *Apr.* 16. *Nov.* 10.

5. When you receive both principal and intereſt, enter

Caſh Dr to *Sundries*, *viz.*
To *Borrower*, for the principal,
To *Profit and Loſs*, for the intereſt. *June* 21. *July* 16. 30.

6. When you receive premium for inſuring another man's ſhip or goods at ſea, enter *Caſh* Dr to *Inſurance-account*. *May* 10. *June* 9.

7. When you receive money for a bill or draught, ſold with exchange, enter

Caſh Dr to *Sundries*, *viz.*
To *Bills receivable*, or to the perſon drawn on, for value of the bill or draught,
To *Profit and Loſs*, for the exchange. *March* 12. 13.

8. When you give in a bill to be diſcounted, enter

Sundries Drs to *Bills receivable*, *viz.*
Caſh, for the neat ſum received,
Profit and Loſs, for the diſcount. *March* 23.

9. When you receive the freight of a ſhip, the rent of a houſe or eſtate, enter, *Caſh* Dr to *Ship*, *Houſe*, or *Eſtate*. *Apr.* 5. 11. *July* 27. *Nov.* 13. *Dec.* 13.

10. When you receive money in legacy, with an apprentice, gained

gained on a wager, or the like, enter *Caſh* Dr to *Profit and Loſs*. *May* 12.

If the legacy be a houſe, ſhip, or goods, enter *Houſe*, *Ship*, or *Goods*, Dr to *Profit and Loſs*. *May* 5.

Note 1. There is another way of borrowing, or taking up money at intereſt, ſometimes practiſed, *viz.* on *bottomry*, at a high rate of intereſt, perhaps 30 or 40, nay, ſometimes, 50 *per cent.*; but on this condition, that the ſum borrowed, with the intereſt, is only to be paid in caſe of a ſafe voyage; ſo that if the ſhip ſhould chance to be caſt away, the lender has nothing to demand. This way of borrowing and lending is called *bottomry*, as being not properly upon the borrower's credit, but a riſk upon the bottom of his ſhip. In journalizing the caſes of bottomry, you may either adopt the method uſed in common borrowing and lending, as taught in this and the following problem, or open an account under the title of *Hazard-account*. And when you borrow money on bottomry, charge *Caſh* Dr to *Hazard-account*, for the ſum received, mentioning the rate of intereſt. If the ſhip arrive ſafe at the port agreed on, and thereupon you pay the lender, enter *Sundries* (*viz. Hazard-account*, for the principal, and *Profit and Loſs*, for the intereſt) Drs to *Caſh*. If the ſhip be loſt, and you have nothing to pay, make *Hazard-account* Dr to *Profit and Loſs*, for the ſum borrowed. In like manner, if you lend money on bottomry, make *Hazard-account* Dr to *Caſh*, for the ſum lent. And when the ſhip arrives, and you receive payment, enter *Caſh* Dr to *Sundries*, *viz.* to *Hazard-account*, for the principal, and to *Profit and Loſs*, for the intereſt. If the ſhip be caſt away, charge *Profit and Loſs* Dr to *Hazard-account*, for the ſum lent, and now loſt.

Note 2. If, in any of the caſes above, you receive goods inſtead of money, the goods received, and not caſh, will be the Dr: *e. g.* 1. If you receive goods of *A. B.* as payment of any debt, enter the *Goods* received Dr to *A. B.* 2. If you receive part goods, part money, make *Sundries* (*viz. Goods*, for their value, and *Caſh*, for the ſum received) Drs to *A. B. March* 24. 3. If you receive goods above the value of the debt, and pay back the balance in money, charge *Goods* received Dr to *Sundries*, *viz.* to *A. B.* for the debt, and to *Caſh*, for the balance. 4. If you receive goods above the value of the debt, and agree to pay in the balance againſt a certain day afterwards, enter *Goods* received Dr to *A. B.* for their full value. In like manner, 5. If you receive goods of *A. B.* as payment of a ſum formerly lent him at intereſt, charge *Goods* received Dr to *Sundries*, *viz.* to *A. B.* for the principal, and to *Profit and Loſs*, for the intereſt.

In the ſame manner, when a perſon retires or pays up a bill in your poſſeſſion, by giving you money, or part money part bill, or part money part bill part goods, you muſt charge *Caſh*, or *Caſh* and

and *Bills receivable*, or *Caſh*, *Bills receivable*, and *Goods* received, Drs to *Bills receivable*. *Sept.* 17.

Note 3. Diſcount or rebate, which are ſynonymous terms, have a ſenſe different from the word *abatement*. By the former is meant, a regular deduction from any ſum, according to the rate of intereſt, on account of payment *per* advance, that is, before the time it falls due; whereas abatement is a diſcretionary allowance made for damage in goods ſold, for inlack of weight or meaſure, on account of bad markets, or to a bankrupt debtor, *&c.* But in all caſes, the Dr for what you abate being ſtill *Profit and Loſs*, the *Journal entry* will be eaſily diſcovered. Thus, ſuppoſe *A. B.* breaks in your debt, and you are obliged to compound with him, and receive part in money, part in goods, abate part, and give him a day for the reſt; in this caſe the entry is *Sundries (viz. Caſh* for the ſum received, *Goods*, for their value, and *Profit and Loſs*, for the ſum abated) Drs to *A. B.* See *May* 9. If *A. B.* were quite broke, ſo that you could recover nothing of him, the entry is obvious, *viz. Profit and Loſs* Dr to *A. B.* for the whole debt loſt.

N. B. If you have to do with ſeveral bad debtors, erect a general account, under the title of *Deſperate Debts*, and make it ſtand Dr for all ſuch debts, till you receive payment, or find them irrecoverable.

Note 4. It commonly happens, that legacies are not paid preſently; and in this caſe you muſt charge the executor *A. B.* Dr to *Profit and Loſs*, till you receive payment; and then diſcharge him by *Caſh*, or the *Thing* received. *May* 5. *Nov.* 13.

Note 5. If you be named executor by any deceaſed friend, erect an account by the title of *A. B.'s Eſtate*, and charge the ſundry effects of the perſon deceaſed Dr to the eſtate; and charge the eſtate Dr for all legacies, bills, or other debts, you have occaſion to pay by virtue of the will or teſtament.

Note 6. If, in order to ſecure payment, you take a bond of any perſon, and diſcharge the debt, you may open an account under the title of *Bonds*, and charge this account of bonds Dr to the perſon, for the ſum; and when you receive payment of the bond, enter *Caſh* Dr to *Bonds*.

Note 7. If at the time of underwriting, you do not receive the premium, charge *Inſurance-office*, *Bills receivable*, or *Perſon inſured*, Dr to *Inſurance-account*; and when you receive payment, enter *Caſh*, or *Bills receivable*, Dr to *Inſurance-office*, or to the *Payer*. *May* 14. 23.

Note 8. If you have a ſhip loſt at ſea, and not inſured, enter *Profit and Loſs* Dr to *Ship*, for value loſt. But if the ſhip be inſured, upon ſettling with the inſurance-office, enter *Caſh*, or *Bills receivable*, Dr to *Ship*, for the ſum recovered.

PROBL.

PROBL. VI. F.

Debtor *and* Creditor *applied in paying money.*

In all caſes of this nature, *Caſh* is Cr; but the Dr varies according to the terms on which the money is delivered.

Caſe 1. When you lend money, enter the *Borrower*, or *Bills receivable*, Dr to *Caſh*. *Jan.* 16. *March* 14.

2. When you pay a debt, without diſcount or abatement, enter the *Receiver* Dr to *Caſh*. *Jan.* 4. 8. *Feb.* 1. 16.

3. When, in paying any debt you have diſcount or abatement allowed, enter

Receiver Dr to *Sundries*, *viz.*
To *Caſh*, for the ſum paid,
To *Profit and Loſs*, for the diſcount or abatement. *Mar.* 6. *Aug.* 21.

Or, if the *Ledger* account on which the diſcount or abatement is allowed, be ſtill open, enter thus,

Receiver Dr to *Sundries*, *viz.*
To *Caſh*, for the ſum paid,
To Ledger-account, for the ſum diſcounted or abated.

4. When you pay intereſt, the principal being continued, enter *Profit and Loſs* Dr to *Caſh*. *Apr.* 6.

5. When you pay both principal and intereſt, enter

Sundries Drs to *Caſh*, *viz.*
Lender, for the principal,
Profit and Loſs, for the intereſt. *July* 6. 28. *Nov.* 12.

6. When a ſhip or goods you have formerly inſured happens to be loſt, and thereupon you pay the value to the owners, enter *Inſurance-account* Dr to *Caſh*.

7. When you pay for a draught or bill, and give exchange, enter

Sundries Drs to *Caſh*, *viz.*
Bills receivable, for the draught,
Profit and Loſs, for the exchange. *Aug.* 6.

8. When you diſcount a bill to any other perſon, enter

Bills receivable Drs to *Sundries*, *viz.*
To *Caſh*, for the neat ſum paid,
To *Profit and Loſs*, for the diſcount.

9. When you pay charges on goods, repairs on a ſhip, repairs

or taxes on a houſe, enter, *Goods*, *Ship*, or *Houſe*, Dr to *Caſh*. *Apr.* 17. *May* 4. 26. *Dec.* 21.

10. When you pay charges that relate to trade in general, ſuch as, warehouſe-rent, ſhop-rent, ſhop-keepers wages, poſtage of letters, *&c.* enter *Charges of merchandiſe* Dr to *Caſh*. *Jan.* 31. *Nov.* 15.

11. When you pay rent for a dwelling-houſe, ſervants their wages, or make any diſburſements for yourſelf or family; as all expences of this nature ſhould be collected in a ſmall book by themſelves; ſo, when you bring them to the *Journal*, enter thus: *Houſe-expences* Dr to *Caſh*, for the total. *Nov.* 14. *Dec.* 31.

12. When you pay upon loſing a wager, when you pay a penalty, or when you loſe upon exchange, that is, put off a piece of coin for leſs than it coſt you; or when you give away money in charity, or any other way not yet mentioned, for which nothing comes in, enter *Profit and Loſs* Dr to *Caſh*. *May* 7. 8.

Note 1. It is an uſual practice among merchants to pay a debt by an order, aſſignment, or draught on ſome third perſon. Here I ſhall propoſe two or three caſes. 1. Suppoſe you pay a debt to *Samuel Needy*, by an aſſignment or draught on *Peter Punctual*, the entry is, *Samuel Needy* Dr to *Peter Punctual*. *Auguſt* 9. 2. If *A. B.* give an aſſignment or bill on you to *M. S.* charge *A. B.* Dr to *Caſh*, if you pay at ſight; if not, to *M. S.* 3. If *E. F.* give you an order, aſſignment, or bill, on *G. H.* charge *Caſh*, if you get ready money, if not, charge *G. H.* Dr to *E. F.* 4. If *J. H.* draw a bill on you to *G. L.* payable againſt a certain day, which you pay preſently, upon having diſcount allowed you; in this caſe, make *J. H.* Dr to *Sundries*, *viz* to *Caſh*, for the ſum paid, and to *Profit and Loſs*, for the ſum diſcounted.

Note 2. If you pay a debt with goods inſtead of money, the goods delivered, and not *Caſh*, will be Cr. As, 1. If you pay *A. B.* in goods, enter *A. B.* Dr to the *Goods*, for their value. 2. If you pay him, part goods, part money, charge *A. B.* Dr to *Sundries*, *viz.* to *Goods*, for their value, and to *Caſh*, for the reſt. *March* 5. 3. If you give him goods above the debt, and he preſently pay you back the balance in money, enter *Sundries* (*viz. A. B.* for the ſum of the debt, and *Caſh*, for the balance) Drs to *Goods*, for their full value. *March* 27. 4. If you give him goods above the debt, but do not preſently receive the balance, enter ſimply *A. B.* Dr to *Goods* delivered, for their value. 5. If you pay intereſt with goods, charge *Profit and Loſs* Dr to the *Goods* delivered, *&c.* *March* 17.

Hence the entries will be obvious, when you pay a debt, or retire a bill, by bill, or by part money part bill, or by part money, part bill, part goods, *&c.* *June* 22, *July* 12.

Note 3. To prevent filling up your *Ledger* with accounts for every ſmall dealer, you may erect two general accounts; one called *Debts receivable*,

receivable, and the other *Debts payable*. Charge the former with all the petty debts due to you, and give it credit as you receive payment. Make the latter Cr for all the ſmall debts due by you to others, and charge it Dr as you pay.

Note 4. The entries mentioned in this and the preceding problem, with reſpect to wagers, ſuppoſe, that the wager is gained or loſt, and the bets paid, before the wager is booked; which is indeed the beſt way, if the wager is very ſoon to be determined. But if you enter into a wager that cannot be ſoon decided, and thereupon conſign the bets; in this caſe, it is proper to erect an account under the title of *Wagers account*, and charge it Dr to *Caſh*, for the ſum conſigned. If you gain the wager, and receive the bets, enter *Caſh* Dr to *Wagers account*, for the ſum received; if you loſe, make *Profit and Loſs* Dr to *Wagers account*, for the ſum formerly conſigned, and now loſt.

Note 5. Theſe accounts, *viz. Refuſal of bargains*, *Charges of merchandiſe*, *Inſurance-account*, *Houſe-expences*, &c. are of the ſame nature with the general account *Profit and Loſs*, being nothing elſe but particular branches of it; and the only deſign of keeping them diſtinct, is, in order to know what is gained or loſt on each of theſe ſeveral heads.

Note 6. When a ſhip, or goods, you have inſured to another, happens to be loſt at ſea, enter *Inſurance-account* Dr to *Caſh*, to *Bills payable*, or to the *Perſon inſured*; after which the ſubject becomes your own; and if any part of the wreck be recovered, you enter *Caſh*, or *Bills receivable*, Dr to *Inſurance-account*, for what the ſaved wreck is ſold at. *July* 14.

Note 7. If you deal much in foreign ſpecie, you may erect an account under the title of *Foreign Coin*, and charge it Dr for what pieces you receive, and give it credit as you put them off. *June* 13. 14.

Note 8. If any parcels of goods happen to be damaged or loſt, or caſks to be ullaged, *&c.* charge *Profit and Loſs* Dr to the *Account of the Goods* or *Liquor*, for the value of the damage, loſs, or ullage. *March* 8.

Note 9. If a ſhip or cargo inſured by you be caſt away, and you, inſtead of paying down the value inſured, grant a bill upon yourſelf, or upon ſome third perſon; in this caſe, charge *Inſurance-account* Dr to *Bills payable*, or to *Bills receivable*.

Note 10. I ſhall now conclude proper domeſtic trade, by reminding the learner, in poſting any caſe to the *Journal*, carefully to conſider, whether it be oppoſed in any of its parts to ſome preceding one; otherwiſe no rules, however particular, can be ſufficient to direct his practice. For if the parts of a former and ſubſequent caſe be the reverſe of one another, they muſt alſo be oppoſed in reſpect of terms, notwithſtanding whatever particular rules

may ſeem to ſay. Thus, ſuppoſe *A. B.* accepts a bill payable to you, and thereupon you charge, not *A. B.* but the general account *Bills receivable*, Dr; it is plain, that when you receive payment, you muſt enter *Caſh* Dr, not to *A. B.* but to *Bills receivable*, notwithſtanding what is ſaid *prob.* 5. *caſe* 2. See *Jan.* 17. and *Feb.* 19. Again, admit you accept a bill payable to *A. B.* and thereupon credit, not *A. B.* but the general account *Bills payable*, it is evident, that when you pay, you muſt charge, not *A. B.* but *Bills payable* Dr to *Caſh*, notwithſtanding *prob.* 6. *caſe* 2. See *March* 20. and *Apr.* 9.

SECT. II.

Debtor *and* Creditor *applied in proper foreign trade.*

PRoper foreign trade comprehends three things, *viz.* 1. *The ſhipping off goods to a factor.* 2. *Advices concerning them from the factor.* 3. *Returns made by the factor to you.*

PROBL. I. G.

Debtor *and* Creditor *applied in ſhipping off goods to a factor.*

In all caſes, *Voyage to* ——— is Dr; but the Cr varies, according as the goods ſhipped off are already entered in your books, that is, taken from your own warehouſe, or preſently bought; which may be either for ready money, or on time, *&c.*

Caſe 1. If you ſhip off goods from your own warehouſe, enter

Voyage Dr to *Sundries*, *viz.*
To the reſpective *Goods*, for their value,
To *Caſh*, for inſurance, and all other charges. *March* 3. *June* 7. *Aug.* 13.

2. If you ſhip off goods preſently bought for ready money, enter *Voyage* Dr to *Caſh*, for prime coſt, and all charges. *Apr.* 4.

3. If you ſhip off goods preſently bought on time, enter

Voyage Dr to *Sundries*, *viz.*
To *Seller*, or *Sellers*, for value of the goods,
To *Caſh*, for charges at ſhipping. *Jan.* 12.

4. If you ſhip off a cargo, made up partly of goods taken from your own warehouſe, partly of goods bought on time, enter

Voyage Dr to *Sundries*, *viz.*
To *Goods* your own, for their value,
To *Seller*, or *Sellers*, for value of the goods bought,
To *Caſh*, for all charges. *Feb.* 9.

Note

Note 1. Several other caſes may be ſuppoſed; ſuch as, 1. When the cargo conſiſts of goods, part your own, part bought for ready money. Or, 2. Part your own, the reſt bought, part for ready money, part on time. *June* 15. Or, 3. All bought, part for ready money, part on time. But the way of journalizing theſe and the like caſes, may be eaſily gathered from what is already ſaid; and therefore I ſhall leave them for the learner's exerciſe. *March* 26.

Note 2. If the premium of inſurance be not paid preſently, charge the *Voyage* Dr to *Inſurance-office*; and when you pay, charge *Inſurance-office* Dr to *Caſh*. *Aug.* 1. 4.

Note 3. If you do not pay charges at ſhipping immediately, you muſt credit the *Perſon* to whom due, and not *Caſh*.

Note 4. As *Voyage* is to be debited for all charges, or whatever augments the coſt, ſo it muſt be credited for whatever leſſens the ſame; ſuch as bounties or drawbacks on exported goods, as under.

1. For bounties or exciſe, enter, *Caſh*, or *Cuſtomhouſe-debentures*, according as you get money, or a debenture-bill, Dr to *Voyage*. *March* 30. *June* 18. And when you get payment of the debenture-bill, enter *Caſh* Dr to *Cuſtomhouſe-debentures*. *Sept.* 26.

2. For drawbacks, enter *Caſh*, or *Cuſtomhouſe-bonds*, according as you receive money, or get up your bond, Dr to *Voyage*, or to *Goods exported*. *Apr.* 14.

Note 5. Inſtead of the title, *Voyage to* ———, ſome uſe *Adventure to* ———, or *Adventure to* ——— *per ſuch a ſhip*; as, *Adventure to Barbadoes per the Neptune*.

Note 6. Merchants frequently find it neceſſary to employ factors at home as well as abroad; but as the accounts, in either caſe, are kept the ſame way, ſuch home-tranſactions are reckoned up with proper foreign trade. *Apr.* 27. *May* 22. *June* 11.

Note 7. If any factor at home ſhip off goods by your order, to any of your factors or ſtorekeepers abroad, enter *Voyage* Dr to *Factor-Shipper my account-current*, for prime-coſt and charges, per invoice. *March* 2. *Apr.* 18. If the goods be ſent to your employer, the Dr will be *Employer's account-current*, the Cr the ſame as above. *Sept.* 12.

PROBL. II. H. I.

Dr *and* Cr *applied, upon advice from your factor* A. B.

H. § 1. *The caſes of the firſt advice.*

In all caſes of the firſt advice, *Voyage to* ——— is Cr; but the Dr varies, according to the nature of the advice.

Caſe 1. If the firſt advice be, That *A. B.* has received your goods, but ſold none of them, enter *A. B. my account of goods* Dr

to

to Voyage, for the ſum the ſaid voyage was formerly charged with *Apr.* 10. *June* 16.

2. If the firſt advice be, That *A. B.* has received the goods, and ſold them for ready money, enter *A. B. my account-current* Dr to *Voyage*, for neat proceeds; that is, the ſum due to you, after the factor's commiſſion and all charges are deduced. *Sept.* 24. *Oct.* 25.

3. If the firſt advice be, That the goods are received, and all ſold on time, enter *A. B. my account on time* Dr to *Voyage*, for neat proceeds. *Apr.* 3.

4. If the firſt advice be, That they are received, and all ſold, part for ready money, part on time, enter

Sundries Drs to *Voyage*, *viz.*
A. B. my account-current, for the money in his hands,
A. B. my account on time, for the debts outſtanding. *Apr.* 28.

5. If the firſt advice be, That part of the cargo is ſold, and part on hand, enter

Sundries Drs to *Voyage*, *viz.*
A. B. my account-current, for the amount, if ſold for ready money,
A. B. my account on time, for ditto, if ſold on credit,
A. B. my account of goods, for value of the part on hand. *Apr.* 12.

6. If the firſt advice be, That the goods are not only received and ſold, but a cargo ſhipped in return, and now at ſea; here there are three varieties. 1. If the value of the cargo inward be equal to the neat proceeds, enter *Voyage inward* Dr to *Voyage outward*, for neat proceeds. *Sept.* 25. 2. If the factor overſhip the neat proceeds, enter *Voyage inward* Dr to *Sundries*, *viz.* to *Voyage outward*, for neat proceeds, and to *Factor my account-current*, for the reſt. 3. If he underſhip the neat proceeds, enter *Sundries* (*viz. Voyage inward*, for its value, and *A. B. my account-current*, for the reſt) Drs to *Voyage outward*.

When the ſhip arrives, enter *Goods* received Dr to *Voyage inward*. *Oct.* 20.

Note 1. In the entry to be made in the firſt caſe above, if there be but one kind of goods, or if ſeveral kinds can be brought under one common name, let them be ſo expreſſed in the entry; as *A. B. my account of tobacco*, *A. B. my account of ſpiceries*, &c.

Note 2. If you have a ſtore abroad, and conſign goods to *A. B.* your ſupercargo or ſtorekeeper, or order any of your factors to conſign them, upon advice that the goods are received at the ſtore, enter *A. B. my ſtore* Dr to *Voyage*. *Apr.* 21. 24. *June* 26.

Note 3. If you have advice, that the ſhip is damaged or loſt, no inſurance having been made, enter *Profit and Loſs* Dr to *Voyage*, for

for the loſs. But if the cargo was inſured, enter *Inſurance-office* Dr to *Voyage*, for the value inſured. *July* 13. And when you receive payment, enter

Sundries Drs to *Inſurance-office*, viz.
Caſh, or *Bills receivable*, for the ſum recovered,
Profit and Loſs, for the diſcount, if any. *July* 14.

Note 4. *A. B. my account of goods*, *my account-current*, and *my account on time*, are uſed by the employer; and, on the other hand, *A. B. his account of goods*, *his account-current*, and *his account on time*, are uſed by the factor, as in the following chapter.

Note 5. Inſtead of the title, *A. B. my account of goods*, ſome uſe *Conſigned goods in the hands of A. B.*; and inſtead of *A. B. my account-current*, ſome uſe *A. B. his account-current*; and inſtead of *A. B. my account on time*, ſome uſe *Debts outſtanding*. And true it is, that theſe titles are in ſome ſort arbitrary, or as the merchant pleaſes: but ſtill one choice is better than another; for it is ſuitable the titles be diſtinctive, or ſuch as readily point out the branch of trade to which they belong.

I. § 2. *The caſes of the ſecond advice.*

The entries to be made upon a ſecond advice, vary according to the nature of the firſt advice; for whatever was then Dr muſt now be made Cr.

If, therefore, the firſt advice be, That the factor had received the goods, but had not ſold them; upon this ſuppoſition the varieties in the ſecond advice will be as follows.

Caſe 1. If the ſecond advice be, That the goods formerly received are now ſold, in whole or in part, for ready money, enter *A. B. my account-current* Dr to *ditto my account of goods*, for neat proceeds. *Apr.* 23.

2. If the ſecond advice be, That goods received formerly are now ſold, in whole or in part, on time, enter *A. B. my account on time* Dr to *ditto my account of goods*, for neat proceeds. *Apr.* 18. *July* 26.

3. If the ſecond advice be, That goods formerly received are now ſold, part for ready money, part on time, enter

Sundries Drs to *A. B. my account of goods*, *viz.*
A. B. my account-current, for the money in his hands,
A. B. my account on time, for the outſtanding debts.

But if the former advice had been, That the factor had ſold your goods on time, then, upon this ſuppoſition, the advice that comes next, whether ſecond or third, is journalized as follows.

Caſe 1. If the next advice be, That the factor has now received payment

payment of the debts outſtanding, without abatement, enter *A. B. my account-current* Dr to *ditto my account on time*, for the ſum received by him. *May* 28. *July* 23. *Sept.* 5.

2. If the next advice be, That he has indeed received payment of the debts, but was obliged to allow abatement, for inlack, for complaints of goods, or for other reaſons, enter

Sundries Drs to *A. B. my account on time, viz.*
A. B. my account-current, for the ſum received by him,
Profit and Loſs, for the ſum abated.

Note 1. Though in this problem I have given an account at large of the entries that are to be made upon your booking of the ſeveral advices you may have from your factor, yet I have done this rather to illuſtrate the method of Dr and Cr, than that I think the booking of every advice to be neceſſary; for the ordinary method in real buſineſs is, to book no advice at all, till the *account of ſales* is ſent up by the factor, which is not commonly done till all the goods are diſpoſed of; and then you charge *A. B. my account-current* Dr to the *Voyage*, for the neat proceeds, and that whether the goods are ſold for ready money, or on time, or part both. If after this you are adviſed by the factor, that he has been obliged to allow abatement to the buyers, or has been at any further charges, you enter the *Voyage*, if that account be yet open, or *Profit and Loſs*, if it be cloſed, Dr to *A. B. my account-current*, for the ſum. This way of doing cuts off the uſe of the *account of goods*, and the *account on time*, and ſaves a good deal of writing: nor are the advices, if of importance, loſt, ſince you are ſuppoſed to keep the letters that bring them; and the *account of ſales* ſent you ſhows when the debts are payable to the factor. Some cut off every intermediate account, and credit the *Voyage* by the returns from the factor.

Note 2. Merchants, who have ſtores abroad, generally debit *A. B. my ſtore*, and not *Voyage*, when the goods are ſhipped off; and credit *A. B. my account-current*, for commiſſion, charges, and all remittances, whether in goods or bills; and when an abſtract of the books is ſent home, which is done commonly once a-year, *A. B. my ſtore*, is then credited by *ditto my account-current*, for all the money received at the ſtore, and by *ditto my account on time*, for the outſtanding debts, and by *Balance*, for the goods remaining unſold; and *A. B. my ſtore*, is debited for commiſſion and charges. *July* 21. *Sept.* 18. *Dec.* 28.

Note 3. From what has been hitherto obſerved, it is eaſy to perceive, that in every branch of trade, two entries may frequently be contracted into one, by connecting the Dr of the one with the Cr of the other; and in general, two diſtant links of the chain may

may be connected, while all the intermediate links are dropped or rejected. *Apr.* 25. 26. 27. *May* 26. 28.

PROBL. III. K. L.

Debtor *and* Creditor *applied when returns are made you by the factor.*

Returns are made in *goods* or *bills.*

K. § 1. *Returns in goods.*

Caſe 1. If the factor ſhip off goods to yourſelf, adviſing you thereof, before the arrival of the ſhip, enter *Voyage from* ——— Dr to *A. B. my account-current*, for coſt and charges of the cargo, *per* invoice. *March* 7.

2. If the factor ſhip off goods for yourſelf, of which you have no advice, or of which you book no advice prior to the arrival of the ſhip, enter

Voyage from ———, or *Goods* received, Dr to *Sundries*, viz.
To *A. B. my account-current*, for coſt and charges, *per* invoice,
To *Caſh*, for duties and charges here. *Jan.* 19.

Or, if no charges be yet paid here, you may enter thus,

Sundries Drs to *A. B. my account-current*, viz.
Goods, each ſort for their prime coſt,
Profit and Loſs, for commiſſion and charges, *per* invoice.
May 1. *Oct.* 25.

3. If your factor *A. B.* at *Leghorn* ſhip off goods, not to yourſelf, but, by your order, to *C. D.* your factor at *Liſbon*, and adviſe you thereof, by ſending you a copy of the invoice, enter *Voyage from Leghorn to Liſbon* Dr to *A. B. my account-current*, for coſt and charges, *per* invoice. *March* 2. *Aug.* 1.

Note 1. The entries in this problem ſuppoſe that you had formerly received the *account of ſales*, and diſcharged the *Voyage outward*, by making the *Account-current* Dr to it for neat proceeds; which naturally leads to give the *Account-current* credit here, and ſhows how the Dr part of a prior entry is reverſed, or becomes Cr, in a poſterior one.

Note 2. The entry for duties paid down, or ſecured by bond to the cuſtomhouſe at importation, in all its varieties, is *Voyage*, or *Goods* imported, Dr

To *Caſh*, if paid down. *March* 21. *May* 2.
To *Cuſtomhouſe-bonds*, if ſecured,
To *Caſh*, and to *Cuſtomhouſe-bonds*, if partly paid, and partly ſecured.

Note 3. If you ſell off any part of the cargo on the quay, *viz.* before the voyage be diſcharged in your books, enter the *Buyer*, *Bills receivable*, *Caſh*, or thing received, Dr to the *Voyage*. *March* 22.

Note 4. If the ſhip and cargo be loſt at ſea, enter as directed in H. *n.* 3.

Note 5. The *Journal* entry is all the ſame, whether the goods ſhipped for you by the factor, be in return for goods of yours ſold, or in conſequence of your commiſſion or order, though he have none of your effects in his hands. *Jan.* 19.

L. § 2. *Returns in bills.*

Caſe 1. If you draw upon your factor, and receive preſent money for the bill, enter *Caſh* Dr to *A. B. my account-current*, for value of the bill. *Apr.* 13. *Aug.* 14.

2. If you draw upon your factor, and give the remitter a day for payment; or if you owe the remitter, and give him the bill as payment; enter the *Remitter* Dr to *A. B. my account-current*, for the value of the bill. *May* 25.

3. If you draw upon your factor *A. B.* payable to your factor *C. D.* charge *C. D. my account current* Dr to *A. B. my account-current*, for value of the bill. *May* 28. *Aug.* 8. *Sept.* 13.

4. If your factor remit you a bill, for which you receive preſent payment, enter *Caſh* Dr to *A. B. my account-current*, for the value of the bill. *June* 6.

5. If your factor remit you a bill, payable at ſingle or double uſance, or any other time after date or ſight; upon getting the bill accepted, enter *Bills receivable* Dr to *A. B. my account-current*, for value of the bill. *Sept.* 27.

6. If your factor *A. B.* by your order, remit a bill to your factor *C. D.* charge *C. D. my account-current* Dr to *A. B. my account-current*, for value of the bill. *June* 16.

7. If your factor draw a bill on you, which you pay on ſight, enter *A. B. my account-current* Dr to *Caſh*, for the ſum. *Feb.* 5.

8. If your factor draw a bill on you at uſance, or any time after date or ſight; upon accepting, enter *A. B. my account-current* Dr to *Bills payable*, or to the *Poſſeſſor*, if he be your dealer. *Feb.* 7. *March* 28.

9. If you remit a bill to your factor, enter *A. B. my account-current* Dr to *Caſh*, to the *Drawer*, &c. *Aug.* 6.

Note 1. When you receive payment of the bill mentioned in *caſe* 5. you enter *Caſh* Dr to *Bills receivable*; or, if inſtead of money you receive goods, enter *Goods* Dr to *Bills receivable*.

Note 2. If a bill you draw upon your factor, or upon any other perſon, be proteſted and returned, enter *Sundries* (viz. *A. B. my account-*

account-current, or your correſpondent's account-current, for value of the bill, and *Profit and Loſs*, for the charges of the proteſt) Drs to *Caſh*, for the whole ſum you repay; or to the remitter, if the bill was granted on time, or in payment of a debt: for, beſides the ſum of the bill, you muſt now account to him for the charges of proteſting paid by him or his correſpondent. *N. B.* This caſe is not only ſuppoſable, but frequently happens; for by the time your bill arrives, your factor or correſpondent may have made you returns in goods now at ſea, or in bills not yet come to hand; and for ſeveral other reaſons your bills may not be honoured; and on this account ſome merchants make no entry, ſave in a pocket-book, of bills they draw, till they have advice of acceptance.

Note 3. If you be obliged to proteſt a bill remitted by your factor, or any other correſpondent, enter *A. B. my account-current*, or your correſpondent's *account-current*, or *Bills receivable*, &c. Dr to *Caſh*, for charges; or to *Correſpondent's account-current*, for value of the bill, and for all charges, *&c. March* 15. *Aug.* 16.

But if any perſon, for honour of the drawer, after proteſt, pay up the bill, with intereſt and charges, enter

Caſh Dr to *Sundries*, viz.
To *Bills receivable*, for bill and charges,
To *Profit and Loſs*, for intereſt. *March* 19.

Note 4. As the draughts and remittances betwixt a merchant and his factor give but a limited and imperfect view of intercourſe by bills of exchange, I ſhall here enlarge the proſpect, by pointing out Dr and Cr in drawing and remitting bills in general. And, to avoid circumlocutions, I ſhall ſuppoſe the correſpondent's name to be *Peter Pen*, whom the merchant may characteriſe *Peter Pen my account-current*, *Peter Pen's account-current*, or, ſimply *Peter Pen*, &c. according as he is his factor, his employer, or an inland dealer. I ſhall uſe the ſimple name *Peter Pen*; and the varieties may be reduced to the four caſes following.

1. When you draw at par, enter *Caſh*, *Bills receivable*, or the *Remitter*, Dr to *Peter Pen*.

N. B. If you be allowed exchange, the Dr will be the ſame as above, but muſt now be charged Dr to *Sundries*, viz.

To *Peter Pen*, for the ſum of the bill,
To *Profit and Loſs*, or to *Exchange-account*, for the exchange.

2. When you remit at par, enter *Peter Pen* Dr
To *Caſh*, if you pay ready money for the bill,
To *Bills payable*, if you grant your own acceptance,
To *Drawer*, if you procure the bill on time.

N. B. If you pay exchange, enter

Sundries Drs, *viz.*
Peter Pen, for the ſum of the bill,
Profit and Loſs, for the exchange.

The Crs will be the ſame as above.

3. When *Peter Pen* draws on you, enter *Peter Pen* Dr
To *Caſh*, if you pay at ſight,
To *Bills payable*, if you accept in order to pay.
To *Poſſeſſor*, if he be your dealer.

4. When *Peter Pen* remits you, enter
Caſh, if you get payment at ſight,
Bills receivable, if accepted only,
Accepter, if accepted by your dealer,
} Dr to *Peter Pen.*

Note 5. If you engage any perſon to be your agent or factor in the commerce of bills; in order to try what may be gained by drawing and remitting, erect an account, under the title of *A. B. my account of bills*, or *Exchange-account with A. B.*; ſuch as, No 141. and No 155.; and enter this account Dr for all the bills you remit for ſale, and give it credit for returns. *Oct.* 2. 4. 6. 22. 24. 26. *Nov.* 9. 14. 24. 26. 8. 16. 20. 22. 28.

Note 6. If you open a *Caſh-account* with any banker or bank, to ſupply you with money, or anſwer your draughts, erect an account by the title of *A. B. my banker*, or by the firm of the bank, ſuch as, No 64. and No 87. and give theſe accounts credit for all demands made upon them by yourſelf, or by your order, and debit them for whatever is paid in by you or your order. *Apr.* 27. *May* 11. 26. *July* 3. 23. *Sept.* 5.

CHAP. II.

Debtor *and* Creditor *applied in factorage.*

FActorage comprehends three things, *viz.* 1. The *receipt of the employer's goods.* 2. The *diſpoſal of them.* 3. *Returns made for them.*

Factors, beſides a *Waſte-book*, *Journal*, and *Ledger*, uſually keep other two books, *viz.* an *Invoice-book*, into which they copy the invoices of all their conſignments, or the goods ſent them for ſale; and a *Sales-book*, in which the ſeveral items or articles of every particular ſale, which lie ſcattered in the *Waſte-book* and *Journal*, are collected or brought together, and repreſented under one view. In ſhort, the *Sales-book* is the ſame in ſubſtance, or contains the ſame

ſame articles, as the *account of goods*, or of *ſales*, in the *Ledger*, but narrated in a way ſomewhat different, and in a more full and minute manner. But our buſineſs now being to ſhow how factory-accounts are managed in the *Waſte-book*, *Journal*, and *Ledger*, we refer our reader, for the explication and uſe of the other two books, to the *Appendix*, *chap.* 1. No 4. & 5.

PROBL. I. M.

Debtor *and* Creditor *applied upon the receipt of goods.*

When you turn factor, and have goods conſigned to you by *A. B*, your employer; upon receiving the goods, enter *A. B. his account of goods* Dr to *Caſh*, for freight, duty, or other charges you pay. *May* 15. *Dec.* 17.

Note 1. If there be but one kind of goods, name it; as, *A. B. his account of Serges*, *A. B. his account of Sugars*, &c.

Note 2. Inſtead of the title *A. B. his account of goods*, ſome uſe *A. B.'s ſale*, or *A. B.'s ſale* per *ſuch a ſhip*, as *A. B.'s ſale* per *the Swallow*.

Note 3. In the following ſet of books, in regard no *Invoice-book* is ſuppoſed to be kept, the conſigned goods are enumerated in the *Waſte-book*; but in real buſineſs, or where an *Invoice-book* is kept, the common practice is, to copy them directly into it, and in the *Waſte-book* to mention only the money paid for freight or other charges, without taking any notice of the names or quantity of the goods. Thus, the entry in the *Waſte-book*, *May* 15. narrated in this manner, would ſtand as follows.

Paid duties, freight, cartage, porterage, *&c.* of ſundry goods *per* the *Venus*, Captain *Nairn*, conſigned from *Herman Van Beek* of *Amſterdam*, for ſale and returns, 22 *l.* 9 *s.* 4 *d.*

PROBL. II. N.

Debtor *and* Creditor *applied in diſpoſing of your employer's goods.*

The varieties are the ſame here as in proper trade; and therefore I ſhall only mention a few.

Caſe 1. When you ſell all, or any part of your employer's goods, for ready money, enter *Caſh* Dr to *A. B. his account of goods*, for the ſum received. *May* 16.

2. When you ſell all or any part of his goods on time, charge the *Buyer* Dr to *A. B. his account of goods*, for the ſum due. *May* 17.

3. When you take all or any part of his goods to yourſelf, at the current price; or when you put off his goods in barter, for others

thers which you take to yourſelf; enter *Goods* received Dr to *A. B. his account of goods*, for their value. *May* 19.

4. When all your employer's goods are diſpoſed of, balance his *account of goods*; that is, charge *A. B. his account of goods* Dr to *Sundries*; viz. to *Caſh*, for any charges paid by you, not yet booked; or to the *perſon* or *perſons* to whom they are due, if not yet paid; and to *Profit and Loſs*, for your commiſſion; and to *A. B. his account-current*, for neat proceeds. *May* 21. *Nov.* 1.

Note 1. When you receive payment of the outſtanding debts, enter as in *proper trade*, viz. *Caſh* Dr to the *Payer*. *May* 24. But if you be obliged to make abatement, for defect in weight or meaſure, or bad markets, *&c.* enter

Sundries Drs to the *Payer*, viz.
Caſh, for the ſum received,
A. B. his account-current, for the ſum abated. *June* 1.

Note 2. When you pay the perſons mentioned in *caſe* 4. who get credit at balancing the *account of goods*, ſuch as packers, preſſers, porters, coopers, dyers, brokers, &c. enter as in *proper trade*, *viz.* *Receiver* Dr to *Caſh*; but if they allow abatement, this being your employer's profit, not your own, charge the *Receiver* Dr to *Sundries*, *viz.* to *Caſh*, for the ſum paid, and to *A. B. his account-current*, for the ſum abated.

Note 3. If, after part of the employer's goods are ſold, you find that you cannot diſpoſe of the reſt to advantage, and thereupon, by his order, either return what remains to himſelf, or ſhip them off to another of his factors; in this caſe, charge *his account of goods* Dr to *Caſh*, or if the *account of goods* be cloſed, charge his *account-current* Dr to *Caſh*, for all charges you pay in putting them to ſea.

Note 4. The method of cloſing the employer's account of goods preſcribed above, is the ſhorteſt way, and moſt uſually practiſed; but the factor not being obliged to remit any money but what he has received, it is neceſſary for him to know how far the debts are paid up, and conſequently what of the employer's money is in his hands; but this the above account does not ſhow. For this they have two remedies, *viz.* ſome ſatisfy themſelves on this head, by comparing and pricking the *Sales-book* with the *Ledger*. Others, again, in filling up the credit-ſide of the employer's account of goods, leave the ſums for the ſales on time ſhort-extended; and, as payments are made, extend them to the money-columns; and thus, by bare inſpection, it appears what debts are outſtanding.

The other method of cloſing the employer's account of goods, is, by charging it Dr to *ditto his account on time*, for the outſtanding debts, and to *his account-current*, for the employer's ready money in your hands, after deducing charges; and in caſe the money received

ceived do not balance the charges, the account of goods muſt be credited by his *account-current* for the difference. And in collecting the debts, there will be a double entry for every payment, *viz. Caſh* Dr to the *Payer*, and employer's *account on time* Dr to *ditto his account-current*, for the ſame ſum. This method requires more writing than the former; but, in point of regularity, is preferable.

The accounts for a ſmall conſignment may be kept, by help of the *Sales-book*, without bringing any thing to the *Ledger*, except the *account-current*. Thus, turn the *Sales-book* into a folio form, upon the Dr ſide of which enter the conſigned goods, mentioning their quantity, mark, and number; but charge the *account-current* in the *Ledger* Dr for all charges, and give it credit for all ready-money ſales. To the credit-ſide of the *Sales-book* carry the ſales; but let the *ſales on time* be ſhort-extended; and, on receiving payment, extend them to the money-columns, and at the ſame time carry the ſum to the credit-ſide of the *account-current* in the *Ledger*. But in conducting large concerns in factory, it will be found convenient to have ſeparate books for the purpoſe, and that all the five mentioned above, from which your commiſſion, or what elſe relate to yourſelf, muſt, from time to time, be carried to your own books.

PROBL. III. O. P.

Debtor *and* Creditor *applied when you make returns to your employer.*

Returns are made either in *goods* or *bills*.

O. § 1. *Returns in goods.*

Caſe 1. When you buy up goods for ready money, and ſhip them off for your employer, enter

A. B. his account-current Dr to *Sundries*, viz.
To *Caſh*, for prime coſt, and charges paid,
To *Profit and Loſs*, for your commiſſion. *July* 5.

2. When you buy goods on time, and ſhip them off for your employer, enter

A. B. his account-current Dr to *Sundries*, viz.
To *Sellers*, for prime coſt of the goods,
To *Caſh*, for charges, as cuſtom, inſurance, *&c.*
To *Profit and Loſs*, for your commiſſion. *July* 7.

3. When you take goods of your own, and valuing them at the current price, ſhip them off for your employer, enter

A. B.

A. B. his account-current Dr to *Sundries*, viz.
To *Goods* ſent off, for their value,
To *Caſh*, for charges at ſhipping,
To *Profit and Loſs*, for your commiſſion. *July* 24.

Note 1. There may be ſeveral other caſes; as, 1. When the goods ſhipped off are bought, part for ready money, and part on time. *June* 27. 2. When part of them are bought for ready money, part of them your own. 3. When part of them are bought on time, the reſt being your own. 4. When part of them are bought for ready money, part on time, part of them your own. All which being compounds of the caſes mentioned, can prove no difficulty to the learner.

Note 2. The *Journal entry* is the ſame, whether the goods ſhipped off be in return for goods ſold by you, or in anſwer to your employer's commiſſion, when you have none of his effects or money in your hands. The entry is alſo the ſame, whether the goods ſhipped off be conſigned to himſelf, or by his order to his factor, or any other perſon.

Note 3. If the charges on ſhipping are not preſently paid, the Cr will not be *Caſh*, but the *perſons* to whom they are due. *June* 27. And when you pay, enter the *Receiver* Dr to *Caſh*. But if abatement be allowed you, this being your employer's advantage, not your own, enter the *Receiver* Dr to *Sundries*, viz. to *Caſh*, for the ſum paid, and to *A. B. his account-current*, for the ſum abated.

Note 4. In like manner, when you pay for the goods mentioned *caſe* 2. enter as in *proper trade*, viz. the *Sellers* Drs to *Caſh*; but if abatement be allowed you, you muſt charge the *Sellers* Drs to *Sundries*, viz. to *Caſh*, for the ſum paid, and to *A. B. his account-current*, for the ſum abated.

Note 5. If you get bounty or drawback, as this belongs to your employer, enter *Caſh* Dr to *A. B. his account-current*.

Note 6. If by your employer's order, you inſure any of his ſhips or goods, or do any other buſineſs for him, enter

Employer's account-current Dr
To *Caſh*, for the money you pay out,
To the *Office*, or *Perſon*, for what may be due,
To *Profit and Loſs*, for commiſſion. *June* 8.

Note 7. If you receive money, bill, or bond, at the cuſtomhouſe, by way of bounty or drawback, enter *Caſh*, *Cuſtomhouſe-debentures*, or *Cuſtomhouſe-bonds*, Dr to *Employer's account-current*. *June* 29.

P. § 2. *Returns in bills.*

Caſe 1. When your employer draws a bill on you, which you accept

accept and pay on ſight, enter *A. B. his account-current* Dr to *Caſh*, for value of the bill. *June* 25.

2. When your employer draws a bill on you, payable at 1 or 2 uſance; upon accepting, enter *A. B. his account-current* Dr to *Bills payable*, for value of the bill.

3. When you remit a bill to your employer, for which you pay ready money, enter *A. B. his account-current* Dr to *Caſh*, for value of the bill.

4. When you remit a bill to your employer, which you either procure on time, or receive in payment of a debt due to you by the drawer, enter *A. B. his account-current* Dr to the *Drawer*, for value of the bill. *July* 17.

5. When your employer remits a bill to you, enter *Caſh*, if you receive preſent payment; or, if not, *Bills receivable*, Dr to *A. B. his account-current*, for value of the bill. *July* 25. *Dec.* 23. 25.

6. When you draw upon your employer, enter *Caſh*, if you receive preſent money for the bill; or, if not, the *Remitter*, Dr to *A. B. his account-current*, for value of the bill. *July* 2.

Note 1. When you pay the bill mentioned in *caſe* 2. enter *Bills payable* Dr to *Caſh*.

Note 2. Charge *A. B. his account-current* Dr to *Caſh*, for all charges you pay in making returns.

Note 3. If you be employed as agent or factor in the traffic or ſale of bills, erect an account under the title of *A. B. his account of bills*, or *A. B. his account of exchange*, ſuch as No 162.; and charge this account Dr to *A. B. his account-current*, for all the bills remitted to you for ſale, and give it credit as you ſell them off. *Dec.* 6. 10. 18. 19.

Note 4. When you cannot diſpoſe of your employer's goods to advantage, and thereupon, by his order, ſhip them off to a factor of your own, in expectation of a better market, the regular method in this caſe is, 1. When you ſhip off the goods, enter *Voyage to* ——— for account of your *Employer*, Dr to *Caſh*, for charges paid at ſhipping. 2. When you have advice from your factor, that he has received them, enter your *Employer his account of goods in the hands of factor*, or rather, your *Employer his account of goods* at ſuch a place, Dr to *Voyage* thither, for charges of the ſaid voyage. 3. When you have advice that he has ſold them, *e. g.* for ready money, enter your *Employer his account-current at* ——— Dr to *ditto his account of goods at* ———, for neat proceeds. The entry in any other caſe will be obvious to one who underſtands *proper trade* and *factorage*, as explained above. But though this be the regular method, yet in practice, the ſhort way is, when you ſhip off the goods, to charge the *Employer's account of goods* (as they ſtand in your *Ledger*) Dr to *Caſh*, for charges at ſhipping, making no more entries till you receive the *account of ſales*, and

then charge *A. B. his account-current at* ———, Dr to *ditto his account of goods*, for the neat proceeds; and diſcharge *A. B. his account-current at* ———, as returns are made to you by your factor.

This kind of trade, which is but ſeldom uſed, is by authors called *foreign factorage*; in which the ſecond factor is to look on you the firſt as his ſole employer, and accordingly is to journalize every caſe as taught in the preceding part of this chapter. As for the principal employer, he correſponds with you only, and has no occaſion to book any thing, till you ſend him the *account of ſales*; and then he enters as taught in *proper foreign trade*.

CHAP. III.

Debtor *and* Creditor *applied in partnerſhip.*

PArtnerſhip is that branch of trade which is managed and carried on by a truſtee, in the name, and for the account of the partners; that is, when a joint ſtock or capital, made up by two or more merchants, is depoſited in the hands of one perſon, to be employed by him in a way of commerce, according to inſtructions.

Merchants, upon entering into *partnerſhip*, generally chuſe one of their own number, to whom they commit the management of their company-concerns; who, on account of his being partner, as well as manager or doer for the company, is called *partner-truſtee*, and ſhares of gains and loſſes that happen, according to his ſhare of capital: and muſt allow his proportion of all charges, even of his own commiſſion, ſince, in quality of truſtee, he ſerves himſelf as partner equally with the reſt.

Hence it is obvious, that each partner will have occaſion to keep an account in his own books, of every thing he gives in to and receives from the company, and alſo of what he owes to the company, or they to him: and, on the other hand, it will be the buſineſs of the truſtee, not only to keep clear accounts with the perſons he deals with, in buying up and diſpoſing of goods for the company; but he muſt alſo keep diſtinct accounts, with reſpect to the partners, ſhewing what ſhare each of them gives in, and what part of neat proceeds is due to them, and likewiſe what every one of them owes to the company, or the company to them.

The truſtee or manager may keep the accounts of the company's affairs in his own books, along with the accounts of his own private buſineſs; but in this way, he cannot lay a ſtate before the company, without expoſing his own affairs; and this few merchants chuſe; on which account this method is ſeldom practiſed, and that only in ſmall concerns, or ſhort adventures. The proper and uſual method is, to keep the company-accounts in ſeparate books

books allotted for the purpoſe; and this is the conſtant practice in large concerns, and fixed companies.

In explaining company-accounts, I ſhall obſerve the method following.

1. I ſhall ſhew how a partner keeps the accounts which he has occaſion for.

2. I ſhall explain the way how a truſtee keeps the accounts of the company's affairs in his own books.

3. I ſhall teach the manner of keeping company-accounts in books apart, that contain nothing elſe.

In my former treatiſe on book-keeping, company-accounts were explained in a way regular and accurate, though ſomewhat prolix; but as merchants are fond of brevity, and want to ſave writing, I now propoſe to exhibit them in a form as ſuccinct as may conſiſt with perſpicuity, avoiding in a great meaſure the uſe of ſecond entries.

SECTION I.

How a partner keeps the accounts he has occaſion for.

PROBL. I. Q.

Debtor *and* Creditor *applied when you give in your ſhare of ſtock or capital.*

Caſe 1. IF you give in juſt your own ſhare, enter *Manager*, viz.

A. B. my account in company Dr

To *Caſh*, if you give in money,
To *Bills payable*, if you accept a bill. *March* 20.
To *Bills receivable*, if you indorſe a bill,
To *Goods*, if you give in goods,
To *Banker*, or *Bank*, if you give a draught. *June* 4.

2. If you give in goods above the value of your ſhare, enter *Sundries*, viz.

A. B. my account in company, for value of your ſhare,
A. B. my account proper, for the exceſs, } Drs
To *Goods given in.* *Aug.* 15.

Note 1. *A. B. my account proper*, is a perſonal account, and uſed exactly as ſuch, with reſpect to all debts and dealings that happen betwixt you and the manager, other than your concern in company; the adjection, *my account proper*, being purely diſtinctive. *Aug.* 15. 18. *July* 20. *Sept.* 1.

Note 2. Inſtead of *A. B. my account in company*, ſome uſe the

title, *My account of goods in the hands of A. B.* or particularly, *My account of broad cloth in the hands of A. B.*; *My account of voyage in company with A. B.*; *My account in wine-company*, &c.

Note 3. If you and partner open a warehouſe for the ſale of goods, under the management of partner, erect an account by the title of *A. B. our warehouſe*, ſuch as, No 93. and charge this account Dr for your ſhare of capital, and for all goods ſent afterward by your order. *June* 4. *July* 4. 18. *Aug.* 3. 10. And give it credit for all returns. *Aug.* 2. 30. *Dec.* 27.

And as you and partner, in the courſe of theſe tranſactions, will now and then have occaſion to draw upon or remit to one another, you may erect an account by the title of *Warehouſe-bills*, ſuch as No 103.; and charge *A. B. our warehouſe* Dr to *Warehouſe-bills*, for all bills you draw on partner, *July* 4. and charge *Warehouſe-bills*, or *Caſh*, if paid preſently, Dr to *A. B. our warehouſe*, for partner's remittances to you. *Aug.* 2. 30.

PROBL. II. R.

Debtor *and* Creditor *applied when you receive your ſhare of neat proceeds.*

Caſe 1. If you receive your ſhare of neat proceeds, which may be either in money, bills, or goods, enter *Caſh*, *Bills receivable*, or *Goods received*, Dr to *A. B. my account in company*, for value received. *Aug.* 23.

2. If only a ſtate of the accounts be laid before the company, but no dividend made, or if an abſtract of the accounts be tranſmitted you, enter *A. B. my account in company* Dr to *Profit and Loſs*, for your ſhare of gain. *Dec.* 29. 31. And in caſe of loſs, reverſe the ſaid entry.

3. If a dividend be made of the profits, and the capital continued, enter *Caſh* Dr to *Profit and Loſs*.

Note. More varieties might be ſuppoſed; but they are ſuch as can occaſion no difficulty.

SECT. II.

How a truſtee keeps the company's accounts in his own books.

PROBL. I. S.

Dr *and* Cr *applied in bringing goods into company.*

Caſe 1. If the goods are bought, and each partner pay down his ſhare of the price, or if each partner bring in his own ſhare of goods, enter

Goods in company Dr to *Sundries*, viz.
To *Caſh*, or to *Goods*, for your ſhare,
To *each partner's account in company*, for their ſhares. *Aug.* 24.

2. If

2. If the goods are bought on time, enter twice, *viz.* one entry for the dealer, and the other for the partners, namely,

Goods in company Dr to *Seller*, for value of the goods bought.

Again,

Each partner's *account proper* Dr to *ditto his account in company*, for their reſpective ſhares. *Sept.* 28. *Nov.* 6.

3. If, in buying goods, each partner advance what ready money he has; or if, in making up a cargo for ſea, each partner put in what goods he has proper for the voyage, intending to adjuſt matters afterwards with money; in either of theſe caſes, enter alſo twice, namely,

Goods, or *Voyage in company*, Dr to *Sundries*, viz.
To each partner's *account proper*, for what they advance,
To *Caſh* or *Goods*, for what you advance,
To *Seller*, for what may be ſtill unpaid.

Again,

Each partner's *account proper* Dr to *ditto his account in company*, for their reſpective ſhares. *Sept.* 5. *Nov.* 3.

Note 1. More caſes may be ſuppoſed; but theſe well underſtood will be ſufficient direction.

Note 2. Partner's *account proper* is a perſonal account, and ſhows what partner owes to the company, or the company to him, inſtead of which, ſome uſe, *Partner's account-current*. And indeed, the merchant is at liberty to do in this as he pleaſes; it comes to the ſame thing in the iſſue, only the title of accounts ought to be diſtinctive, and ſhew to what branch of buſineſs each account belongs.

Note 3. *Goods in company*, or *Voyage in company*, is debited, for abatements allowed to debtors, for repairs, intereſt, premium of inſurance, commiſſion, and all charges; and is credited for abatements in favour of the company, for freight, and for every other article of profit. *Aug.* 25. 28. 29. *Sept.* 6. *Oct.* 11. *Nov.* 3. *Dec.* 5. 8. 15.

Note 4. In paying for goods bought, or in receiving payment for goods ſold, the entries are the ſame as in proper trade. *Sept.* 21. 22. *Oct.* 3. 10. 15. 17. *Nov.* 29. *Dec.* 5. 14.

Note 5. After goods are brought into company, there will be no further occaſion for ſecond entries; and the entries, not only in matter of payments, but in every other tranſaction, will, in general, be the ſame with their parallels in proper trade, as will appear more fully in the ſequel.

Note 6. If you and any partner carry on a commerce in bills of exchange, erect an account by the title of *A. B. our account of bills*,

bills, or *A. B. our account of exchange*, ſuch as, No 160; and charge this account Dr for all the bills you remit to partner, or he draws on you, *Dec.* 4. 7. 10. and give it credit for all the bills he remits to you, or you draw on him. *Dec.* 20. 24.

PROBL. II. T.

Debtor *and* Creditor *applied in diſpoſing of goods in company.*

Caſe 1. If goods in company are ſold, enter *Caſh*, *Bills receivable*, *Buyer*, *Caſh and Bills receivable*, *Caſh and Buyer*, &c. as in proper trade, Dr to *Goods in company*. *Sept.* 7. 8. 11. *Oct.* 5. 9. *Nov.* 21. 23. *Dec.* 3. 11.

2. If goods in company are put off in barter, for other goods brought into it, enter, *Goods in company received* Dr to *Goods in company delivered*. *Nov.* 27.

3. If partners withdraw their ſhares of goods in company remaining unſold, enter

Partner's account in company, for what he withdraws,
Goods, for what you retain, } Dr
To *Goods in company*, for value. *Dec.* 6.

4. When goods in company are all ſold off, or a voyage finiſhed, balance the ſaid account; that is, charge *Goods in company*, or *Voyage in company*, Dr to *Sundries*, viz.

To *Caſh*, for any charges not yet booked.
To *Profit and Loſs*, for your commiſſion, or intereſt of money advanced,
To each partner's *account in company*, for their ſhare of gain,
To *Profit and Loſs*, for your ſhare.

See *Oct.* 11. and *Ledger*, No 122. 125. 138. 148. 153. 159.

Note 1. When you receive payment for goods ſold on time, enter *Caſh* Dr to the *Payer*; but if you allow abatement, enter *Sundries* (viz. *Caſh*, for the ſum received, and *Goods in company*, for the ſum abated) Drs to the *Payer*. *Sept.* 22. *Oct.* 10. *Nov.* 29. *Dec.* 5. 14. See S. *n.* 4.

Note 2. When you pay partners their ſhare of neat proceeds, enter *Partner's account in company* Dr to *Caſh*. *Oct.* 12.

Note 3. A truſtee or manager in company-affairs, is very much the ſame as a factor acting for himſelf and the other partners; and accordingly there is a great ſimilarity in the way of keeping and cloſing their accounts.

Note 4. *Voyage in company* is cloſed in the ſame manner as *Goods in company*; and therefore are conjoined in *caſe* 4.

PROBL.

PROBL. III. U.

Debtor *and* Creditor *applied in payments betwixt partners, and betwixt truſtee and partners.*

Caſe 1. If you the truſtee receive payment of partner in money, charge *Caſh* Dr to partner *his account proper*, for the ſum received. *Oct.* 1. *Nov.* 17.

2. If you pay partner in money, charge partner *his account proper* Dr to *Caſh*, for the ſum paid. *Sept.* 10. *Nov.* 5.

3. If, in adjuſting ſhares in company, one partner pay in to another, charge partner receiver *his account proper* Dr to partner payer *his account proper*, for the ſum. *Nov.* 5. 17.

4. If partner make payment to *E. F.* of a debt due by the company, charge *E. F.* Dr to partner *his account proper*. *Nov.* 16.

PROBL. IV. V.

Dr *and* Cr *applied when the company ſend goods to ſea.*

Caſe 1. If the goods ſent to ſea have been formerly brought into company, upon ſhipping them off, enter

Voyage in company to ——— Dr to *Sundries*, viz.
To *Goods in company*, for their value,
To *Caſh*, for charges at ſhipping. *Sept.* 6.

2. If a cargo is ſent to ſea, purchaſed on the company's credit, enter twice, *viz.*

Voyage in company Dr to *Sundries*, viz.
To *Sellers*, for value of the goods,
To *Caſh*, for charges at ſhipping.

Again,

Each partner *his account proper* Dr to *ditto his account in company*, for their reſpective ſhares.

The reaſon of the ſecond entry is obvious; becauſe this is not barely the ſhipping off a cargo, but alſo the bringing of goods into company. The firſt entry reſpects the dealers, the ſecond the partners. See S. 2. 3.

Or, you may omit the ſecond entry till payment is made; and then charge the *Sellers* Drs to *Sundries*, viz.

Eo each partner's *account in company*, for their ſhares,
To *Caſh*, for your ſhare.

Note 1. I might now proceed to give the entries, upon advice and returns from the factor; but theſe being all the ſame as in proper trade, I paſs them: enough has been ſaid to direct the learner's

learner's practice in keeping company-accounts in his own books.

Note 2. As in all the entries hitherto preſcribed, the truſtee or manager ſeems to be in ſome ſort neglected, there being no account in company erected for him, the learner may poſſibly aſk upon what accounts in the *Ledger* ſtand his ſhare of capital, charges, neat proceeds, gain or loſs. The anſwer is, That *Caſh-account* ſhows what money he has given in or received from the company; the ſeveral accounts of *Goods proper* exhibit the goods he has given in or received; and *Profit and Loſs* account diſcovers his ſhare of gain or loſs.

Note 3. If you admit a new partner, enter *Caſh*, *Bills receivable*, or *Goods received*, Dr to new partner's *account in company*.

SECT. III. X.

How company-accounts are kept in ſeparate books.

WHen company-accounts are kept in ſeparate books, the *Waſte-book* ought to open with an abſtract of the terms of copartnery; and this, when ſigned by the partners, may ſerve inſtead of a more formal contract.

The ſhorteſt and beſt method of journalizing the contract is to make the two entries following:

Sundries Drs to *Stock*, viz.
Each partner's *account proper*, including the manager, for their reſpective ſhares of capital.

Again,

Stock Dr to *Sundries*, viz.
To each partner's *account in company*, for their ſhares of capital.

And when partners pay in their ſhares of capital, enter *Caſh*, *Bills receivable*, or *Goods received*, Dr to *Partner payer his account proper*. See Partnerſhip, in ſeparate books, *Jan.* 1. 2. 3. 4.

Note 1. After the ſhares of capital are all paid in, the two ſides of the partners *accounts proper* in the *Ledger* will be equal; and theſe accounts will not occur in any future tranſaction, unleſs the partner deal with the company in buying, ſelling, *&c. April* 18. 24. *N. B.* The adjection *his account proper*, is purely diſtinctive, denoting, that ſuch a perſon is a partner.

Note 2. The *Stock-account* is only a collection of the ſums that ſtand upon the credit-ſides of the partner *accounts in company*; and is not abſolutely neceſſary, but uſed chiefly for form's ſake. If no *Stock-account* is kept, the entry for the contract will be each partner's

ner's *account proper* Dr to ditto *his account in company*, and no ſecond entry.

Note 3. The accounts of the copartnery being carried on in ſeparate books, there is no occaſion for annexing to the titles the adjection *in company*, ſuch as, *Broad Cloth in company*, *Voyage in company*, &c. The books themſelves are ſufficiently expreſſive of that. But inſtead of *my*, uſed in proper trade, the word *our* may be adopted; as, *A. B. our account of goods*, *our account current*, &c.

Note 4. If a new partner be admitted, the beſt way is, to balance the old books, and begin a new ſet; but in caſe the new partner come in only for a ſhare with one of the old partners, the books may be carried on; for ſuch admiſſion will occaſion no alteration.

Note 5. It is uſual and neceſſary that every fixed company have ſome firm or deſignation, by which they are diſtinguiſhed, ſuch as, *John Scot and Company*; *John Scot*, *Peter Grant*, *and Company*, &c.; and this firm is uſed in ſubſcribing letters, or other deeds wherein the company is concerned as parties.

Note 6. There is a kind of company-accounts, wherein the partners promiſcuouſly take a ſhare in the management, and co-operate with one another; and theſe are commonly ſmall adventures, and of ſhort continuance. The accounts may be kept like other accounts in *Partnerſhip*, or rather, in a more ſimple and eaſy manner, by charging each partner Dr for his intromiſſions, and for what he owes, and giving him credit for all his deburſements. Theſe accounts ſhall be exemplified in a ſet of queſtions ſubjoined to the *Ledger* of *Partnerſhip*.

The order of things would now lead me to aſſign Dr and Cr in buying, ſelling, *&c.*; but the entries for theſe and for all tranſactions after the contract being exactly the ſame as in proper trade, to ſay more would be an idle repetition of what has been already taught.

BOOK III.

Of the LEDGER.

IN treating of the *Ledger*, I ſhall obſerve the following method.

1. I ſhall deſcribe it, and ſhew the manner of filling it up from the *Journal*; with the way of tranſpoſing accounts.
2. Explain the method of examining, and proving it, when filled up; with the way of correcting errors.
3. Give inſtructions for cloſing or balancing the *Ledger-accounts*, and raiſing from them a new *Inventory*, in order to begin another ſet of books.

CHAPTER I.

The Ledger *deſcribed, the manner of filling it up from the* Journal, *with the way of tranſpoſing accounts.*

SECT. I.

The Ledger *deſcribed.*

THE *Ledger* is the principal book, wherein all the ſeveral articles of each particular account, that lie ſcattered in the other books according to their dates, are collected and placed together, in ſpaces allotted for them, in ſuch manner, that the oppoſite parts of every account are ſet directly fronting one another, on oppoſite ſides of the ſame *folio*.

The *Ledger* is the chief or principal book of accounts, as being that which immediately anſwers the end of book-keeping. For, as has been already obſerved, the *Journal* is only preparatory or introductory to the *Ledger*; and the *Waſte-book* contains only the matter of accounts, without either the form or order; whereas the *Ledger* has all the perfection of form and order aimed at in book-keeping, or that poſſibly can be wiſhed for; affording a ready anſwer to all the demands of the inquiſitive merchant; and is therefore juſtly eſteemed the principal book of the three. It is called the *Ledger*, (an *Italic* word, that ſignifies *art* or *dexterity*), becauſe in it the artificial part of book-keeping chiefly appears. But ſome chuſe rather to derive the word from the *Dutch* verb *legger*, to lie

or

or continue in a place, becauſe the *Ledger* is lodged or lies in the counting-houſe.

The *Ledger*, in oppoſition to the ſcattered order of things in the *Waſte-book*, has all the particular articles of each account collected and placed together; and that in ſuch a manner, as to have the oppoſite articles ſeparated, and ſet fronting one another on oppoſite ſides of the ſame *folio*. Thus, the oppoſite articles of the *Caſh-account* are, the ſums of money received, and the ſums laid out; which accordingly ſtand, the former on the Dr ſide, and the latter on the Cr ſide of the ſame *folio*. Again, in an *account of goods*, the prime coſt and charges go to the Dr ſide, and the ſales to the Cr ſide; by comparing of which, appears the gain or loſs: and ſo in other accounts. In this order and diſpoſition of things conſiſts the excellency and perfection of the *Ledger*.

The *Ledger folios* are divided into ſpaces, for containing the accounts; on the head of which are written the titles of the accounts, marked *Dr* on the left hand page, and *Cr* on the right: below which ſtand the articles, with the word *To* prefixed on the Dr ſide, and the word *By* on the Cr ſide. Upon the margin are recorded the dates of the articles, in columns allotted for that purpoſe. Some form another column next after that of the day of the month, in which they inſert the page of the *Journal* the article is poſted from. This they uſe, as being a more ready way of finding the article in the *Journal* than the date; for the tranſactions of a ſingle day may ſometimes fill up ſeveral pages of the *Journal*. The money columns are the ſame as in the other books. Before them ſtands the *folio-column*, which contains figures directing to the *folio*, where the correſpondent *Ledger-entry* of each article is made; for every thing is twice entered in the *Ledger*, viz. on the Dr ſide of one account, and again, upon the Cr ſide of ſome other account; ſo that theſe figures mutually refer from the one to the other, and are of uſe in examining the *Ledger*. Beſides theſe columns, there muſt be kept, in all accounts where number, weight, meaſure, or diſtinction of coins, is conſidered, inner columns, to inſert the quantity, as in all accounts of goods, *&c.* See No 4. 5. 6. 7. 8. 9. 12. 33. 41. 73. 89. 125. 136. 155. *&c.*

For the ready finding any account in the *Ledger*, it has an alphabet, or index, wherein are written the titles of all accounts, with the number of the *folios* where they ſtand. And here it is to be obſerved, that perſons names are inſerted, according to the initial letter of their ſurname; *e. g. George Bryce* is placed under the letter *B*. The form of the *Index* is arbitrary; but that commonly uſed, and which ſeems to be moſt convenient, is made thus. Upon the upper corner of the firſt page, toward the right hand, write the letter *A*. and pare away below it the whole outer margin (to the depth of a quarter of an inch, or the breadth of a capital letter)

ter) of three or four leaves, *viz.* as many as you think proper to allow for that letter: then, the book being cloſed or ſhut, write immediately below *A* the letter *B*, and cut off beneath it the external margin of three or four more leaves, to the ſame depth as before; and proceed in like manner with all the reſt of the alphabet. By this means the letters will appear when the book is ſhut, and the accountant may readily open upon any letter he has occaſion to inſpect.

Note. If the *Ledger-accounts* be numbered, 1, 2, 3, *&c.* according to their order; theſe numbers may, if you pleaſe, be inſerted in the *Folio-column* and *Index*, and uſed inſtead of the *folio-figures*. I have numbered the accounts of the following *Ledger*, but have not made this uſe of them; my deſign being only to refer, by means of them, to the *Ledger-accounts*, as occaſion requires.

SECT. II.

How the Ledger *is filled up from the* Journal.

TO tranſport immediately from the *Waſte book* to the *Ledger*, would, as has been formerly obſerved, be a complex taſk, and require too great a meaſure of thought and attention; but the former being firſt reduced to a *Journal*, the poſting from it to the *Ledger* becomes eaſy, and may be performed by the following

RULES.

I. Turn to the *Index*, and ſee whether the debtor of the *Journal poſt* to be tranſported, be written there: if it be not, inſert it under its proper letter, with the number of the *folio* to which it is to be carried.

II. Upon the *folio*, and in the head of the ſpace allotted for the account, write the title (if it be not done already) in a large text-letter, for ornament, marking it *Dr* on the left ſide of the *folio*, and *Cr* on the right.

III. Record the date in the columns on the margin of the Dr ſide, and write the Cr with the word *To* prefixed to it, immediately below the title, or other articles formerly poſted; and complete the entry in one

one line, by giving a ſhort narrative of the tranſaction, carrying the ſum to the money-columns; and inſert the quantity, if it be an *Account of goods, &c.* in the inner columns, and the referring figure in the *folio column.*

IV. Turn next to the creditor of the *Journal poſt*, and proceed in the ſame manner with it, both in the *Index* and *Ledger*; with this difference only, that the entry is to be made upon the Cr ſide, and the word *By* prefixed to it.

V. The poſt being thus entered in the *Ledger*, return to the *Journal*, and, on the margin, mark the *folios* of the accounts, writing the *folio* of the Dr above, and the *folio* of the Cr below, a ſmall line drawn between them, thus, $\frac{4}{2}$. Theſe marginal numbers in the *Journal* are a kind of *Index* to the *Ledger*, and are of uſe in examining the books, and on other occaſions.

VI. In opening the accounts in the *Ledger*, follow the order of the *Journal*; that is, beginning with the firſt *Journal poſt*, allow the firſt ſpace in the *Ledger* for the Dr of it, the next for the Cr, the third for the Dr of the following poſt, if it be not the ſame with ſome of thoſe already opened; and ſo on till the whole *Journal* be poſted.

This laſt rule reſpects only natural order; and the obſervance of it is not abſolutely neceſſary; for the order of accounts in the *Ledger* is in a great meaſure arbitrary. To neglect, however, the order that the *Journal* directs to, wantonly, and without any reaſon, would appear capricious and abſurd. Some indeed tranſgreſs this rule, with reſpect to the *Accounts of Stock*, and *Profit and Loſs*, which they place in the front of the *Ledger* by themſelves, as being the accounts that are laſt of all cloſed; as is done in the following *Ledger*.

The above ſix rules are formed for ſimple poſts, where there is but one Dr and one Cr; but may eaſily be applied to complex ones:

ones: *e.g.* In poſts where only one of the terms is complex, the ſimple term is entered Dr to or Cr by *Sundries*, referring to the *Journal* for particulars. And the ſingle Drs or Crs of the complex term, are each of them, in their reſpective accounts, entered Dr to or Cr by the ſimple term. Again, in poſts where both terms are complex, each particular Dr and Cr are entered Dr to or Cr by *Sundries*, with a reference to the *Journal*, as before. And here obſerve, that *Sundries* has no referring figure in the *folio-column*, becauſe it refers to ſeveral accounts: but this defect is ſupplied by the marginal numbers of the *Journal*, which muſt ſtill be conſulted before the particulars can be known.

SECT. III.

How to tranſpoſe an account from one folio *to another.*

WHen the ſpace allotted for an account proves too little; that is, when either the Dr or Cr ſide, or both, are ſo charged and filled with articles, that they can hold no more; the account muſt be tranſpoſed to a new ſpace: which may be done by one or other of the methods following.

1. In all accounts that have inner columns for the quantities, ſuch as, *Account of goods*, &c. add up both the Dr and Cr ſides, and charge the new account Dr to the old, for the total of the Dr ſide; and make the old account Dr to the new, for the total of the Cr ſide. Thus the old account will be evened; that is, the ſums and quantities on both ſides will be equal; and the new account will exhibit the ſame ſums and quantities on its Dr and Cr ſides, that the old did before it was tranſpoſed.

2. In accounts that have no inner columns, ſuch as *perſonal accounts*, *Caſh-account*, *Profit and Loſs*, &c. where the difference betwixt the two ſides is only conſidered, it is ſufficient, after adding up both ſides, as before, to carry the balance or difference only to the new account, by making it Dr to the old, for the ſaid balance, if the Dr ſide of the old be heavieſt; but if the Cr ſide be heavieſt, then charge the old account Dr to the new. See No 3. and 84.

3. In *Bills receivable*, enter the new account Dr to the old, for all bills outſtanding, putting the time when they fall due in the inner column; and give the old account credit by the new, for ſaid bills outſtanding, in one line.

4. In *Bills payable*, give the new account credit by the old, for all bills unpaid or not retired, inſerting the time of payment in the inner column; and charge the old account Dr to the new, for ſaid bills, in one line.

Note.

Note. The number of the *folio* on which the new account is opened, muſt be inſerted in the *Index*, and alſo in the *folio-column* of the old account; and again, the *folio-number* of the old muſt be written in the *folio-column* of the new; that the accountant may readily turn from the one to the other, as occaſion requires.

CHAP. II.

Of examining the books, and correcting errors.

SECT. I.

How the books are examined.

AN accountant ſhould be at all imaginable pains in filling up the books, to make them correct: but in ſpite of all the care that even a perſon of experience and practice can poſſibly take, ſome things may eſcape his obſervation, and miſtakes be committed. This renders the examination of the books, after they are written up, abſolutely neceſſary. Again, from the connection and dependence of the books, it is obvious, that every error in the *Journal* will of courſe be in the *Ledger*; and every miſtake in the *Waſte-book* will run through both the other two: and therefore the ſearch muſt begin at the *Waſte-book*, and then proceed to the *Journal*, and paſs from it to the *Ledger*. The method of doing which is as follows.

1. The *Waſte-book* being the firſt book, there is none prior to it by which it can be tried; ſo that the only means left for diſcovering errors in it, are, a careful reading of it, and comparing it with the accountant's memory, or the *Book of letters*, or *Letters* of correſpondents, *Bills*, *Invoices*, &c. And this, with caſting up the ſums of money anew, is all that can be done.

2. In reviſing the *Journal*, compare each poſt (beginning with the firſt) with the *Waſte-book*, to ſee if the ſums of money be right, and whether the narrative or reaſon of the entry be juſtly expreſſed. Next, conſider whether the true Dr and Cr are aſſigned. And, after having thus narrowly examined the poſts, and corrected (by the directions in the following ſection) what happens to be wrong, return to the *Waſte-book*, and, on the margin oppoſite to the reviſed poſt, make a daſh with a pen, thus, /, to ſignify, that the *Journal* has been compared with it, and found right, or made ſo; and in the ſame manner proceed in each poſt, till the whole *Journal* be reviſed and corrected.

3. The *Ledger* is examined, by comparing it with the *Journal*, in the manner following. Take the *Journal*, and, beginning with the

the firſt poſt, turn (as the marginal numbers direct) to the *folio* of the *Ledger* where the Dr of the ſaid poſt ſtands, and ſee whether it be duly entered: and, upon finding it right, or making it ſo, return to the *Journal*, and prefix to the marginal number of the ſaid Dr a dot or point, thus [.], to ſhew, that it has been examined. Next, turn to the *folio* where the Cr is poſted, and, upon finding it right, or, after correcting it, if wrong, return to the *Journal*, and prefix a dot to its referring figure in the margin, for the ſame purpoſe as before. If there be more Drs or Crs in the poſt, proceed the ſame way with each of them. And thus go on with the next poſt, and after it with the third, *&c.* till the whole *Journal* and *Ledger* be compared.

The reader by this time cannot miſs to have obſerved what has formerly been inculcated, *viz.* That every thing is twice entered in the *Ledger*; that is, once upon the Dr ſide of one account, and again upon the Cr ſide of ſome other account. From whence it is plain, that the total ſum of all the money on the Dr ſides will be preciſely equal to the total ſum of all upon the Cr ſides: and therefore the accountant, after reviſing the books as directed above, is next, for further ſatisfaction, to add up the Dr ſides of the whole *Ledger* into one ſum, and the Cr ſides into another. If they agree, all is right; if they differ, ſomething is wrong.

This addition of the Dr and Cr ſides, is, by merchants, called the *Trial-Balance*; and ought to be made, not ſimply by taking the ſum of every page, but by ſumming the Dr and Cr ſides of every account ſeparately, omitting ſuch accounts as cloſe of themſelves, and then adding thoſe on every page into one ſum; and, laſtly, you are to add all the Dr pages into one total, and all the Cr pages into another total. By going to work in this manner you loſe no labour; for when you come afterwards to cloſe the accounts, inſtead of adding their Dr and Cr ſides anew, you take their ſums from the trial-balance.

If, after addition, the totals of the Dr and Cr ſides agree, the accountant may, without further trial, conclude the books to be right. But if they differ, his next ſtep is, to examine the *Ledger* by itſelf. Which is done thus. Beginning with the firſt account, compare the firſt article on the Dr ſide with its counter-part, (to which the referring figure directs), and, upon finding them right, or making them ſo, affix a dot to the end of the ſum, or in the folio or day column of each of them, thus [.], to ſignify that they have been compared. Proceed in like manner with all the other articles on the Dr ſide, and next with thoſe upon the Cr ſide; and then go on to a new account, and from it to the following, till the whole *Ledger* be finiſhed. Here obſerve, that in proſecuting the examination, all the dotted articles you come to are to be omitted, as having

having been compared already. The *Ledger* being thus examined, if the corrections of the errors found bring the ſums of the Dr and Cr ſides to a balance, the books may now be preſumed right; but if not, ſomething is ſtill wrong: and there is no way left to diſcover the miſtake, but a more careful reſearch of the books.

This reviſing or examination is what merchants call *Pricking of the books*; and ſhould not be put off till the *Ledger* is filled up, but performed weekly, and in due order; that is, the *Waſte-book* ſhould be reviſed, before it be carried to the *Journal*; and the *Journal* ought to be examined, before it be poſted to the *Ledger*; and the reviſing of the *Ledger* finiſhed, before the balance is begun. By which means the accountant will proceed all along with more certainty, and avoid that confuſion at balancing of the books, which ſuch a neglect may poſſibly occaſion. And he will be in no danger, by theſe intermiſſions, of loſing his pains in doing things twice; for the daſhes, dots, or points, will always ſhew how far the examination has been carried.

SECT. II.

How errors are corrected.

IN explaining the method of correcting errors, I ſhall join the *Waſte-book* and *Journal* together, becauſe the manner of correcting is the ſame in both; and then ſhew the way of correcting miſtakes in the *Ledger*.

I. Errors in the *Waſte-book* and *Journal* may be reduced to ſix claſſes, and corrected as follows.

1*ſt*, If the error be the omiſſion of a whole poſt, the way to correct or ſupply the defect, is, to write it in a ſeparate place by itſelf, with a reference to it from the place where it ſhould have been.

2*dly*, If only a word or two be wanting, they may be interlined, or written upon the margin.

3*dly*, If a whole poſt be repeated, or twice written, it is corrected by cancelling one of them; but the cancelling ought to be done in ſuch a ſlight manner, that the original writing may ſtill be legible and diſtinct.

4*thly*, In like manner, if only a word or ſentence be repeated, let one of them be ſlightly cancelled.

5*thly*, If there be any wrong name, word, or figure, the beſt way is, to let the wrong name, word, or figure, ſtand as they are, but correct the miſtake by a note on the margin or foot of the page.

6*thly*, If you commit a miſtake, and diſcover it in the very time of writing, the handſomeſt way of correcting it, is, not to alter or cancel any thing, but to add, *I ſay*, and then write the poſt or

ſentence anew; thus, for inſtance: *Sold A. B.* I ſay, *Bought of A. B.*

II. Errors in the *Ledger* are of four ſorts.

1*ſt*, When an article is entered upon a wrong account. This is to be corrected, firſt, by making the other ſide of the ſaid account Dr to or Cr by *Error*, for the ſum of the ſaid article; which rectifies this account: after which, the article muſt be entered in due form, in the account to which it belongs. Or rather make the correction thus, *viz.* Charge the one account Dr to the other, for ſo much *per Error*. By either of theſe methods, the error is removed, and the purity of the books reſtored.

2*dly*, When an article is entered in the right account, but upon the wrong ſide; that is, upon the Dr ſide, when it ſhould have been upon the Cr ſide, or *vice verſa*. To correct this, the firſt thing to be done, is, to remove the error, by making the other ſide of the ſaid account Dr to or Cr by *Error*, for the ſum of the article: after which, the article muſt be entered anew upon the right ſide, as if no ſuch blunder had happened.

3*dly*, When there is an error in a ſum of money. This, if it be too little, is corrected by a new charge on the ſame ſide, for the defect; and if it be too much, the miſtake is rectified by a diſcharge on the oppoſite ſide, for the exceſs, *viz.* The account is debited or credited to or by *ditto perſon*, or *ditto goods*, for ſo much ſhort-poſted, or overcharged.

4*thly*, When an article is quite forgot, or neglected. Errors of this nature are eaſily adjuſted, *viz.* by making the entry omitted: only obſerve, that it is not to be crouded in betwixt two former entries, in order to make it poſſeſs the place it would have done had it come regularly in; for though the order, whatever it be, can occaſion no error in the iſſue; yet this interlining would look more confuſed and irregular than the diſorder of the date, which any perſon ſkilled in book-keeping will eaſily perceive to have happened through miſtake.

Thus all errors in the *Ledger* are corrected, without eraſing or cancelling any thing; which merchants never admit of. Here obſerve, that in order to render miſtakes and corrections of this kind the more obſervable, it is uſual, after the correction is made, to affix ſimilar aſteriſks, or ſome ſuch like marks, to every erroneous entry, and the correcting entry that correſponds to it.

If cancelling was allowed, there could be no tracing of frauds in a merchant's books; and therefore is juſtly diſcountenanced both by law and the practice of merchants.

CHAP.

CHAP. III.

Of balancing the Ledger, *and raiſing from it an* Inventory, *to begin a new ſet of books.*

MErchants commonly once a-year balance or cloſe their *Ledger*, and raiſe from it the materials of an *Inventory* to a new ſet of books, for the enſuing year. This they do, not purely becauſe the ſpaces allotted for the accounts may, by the end of the year, be ſuppoſed to be for moſt part full; but chiefly with a view to diſcover how far they have gained or loſt by laſt year's trade. Now, to make the method of doing this plain and intelligible to a learner, it muſt be obſerved, that, by the word *Balance*, merchants underſtand the difference betwixt the ſums on the Dr and Cr ſides of any account. Which difference being entered on the defective ſide, the account is ſaid to be balanced; that is, to have the ſums of the Dr and Cr ſides evened, or made equal. And the ſides of the ſeveral accounts throughout the *Ledger* being thus evened, and the total ſums formally ſet down on the foot of the accounts, the *Ledger* is ſaid to be balanced, cloſed, or finiſhed. Again, in order to underſtand how the new *Inventory* is formed from the old *Ledger*, it muſt be obſerved, that theſe balances, or differences of the ſides of accounts, are of different kinds. In ſome accounts, the balance is, the gain or loſs made upon the ſale of goods; in ſome, the balance is, the price of goods remaining unſold; and in others, it is a debt due to or by the merchant, *&c.* Now, balances of the firſt kind, *viz.* of gain or loſs, muſt be diſtinguiſhed from the reſt, and carried to the *Profit and Loſs account*; which being done, the balance, or difference of its ſides, will be the gain or loſs made upon one year's trade, and goes to the *Stock-account*. All the other kinds of balances muſt be brought together into one ſpace or folio, under the title of *Balance-account*, and are the very articles of which the *Inventory* is made up. Theſe things premiſed, the method that offers, as moſt natural for performing what is propoſed in this chapter, is, firſt to point out what is contained upon the Dr and Cr ſides of each account, and conſequently what the balances are; and then, to ſhew the mercantile and approved way of going to work, in cloſing the *Ledger*, collecting the balances, and converting them into a new *Inventory*.

SECT. I.

Shewing what is contained upon the ſides of each account in the Ledger, *and what their balance or difference is.*

WHat goes to the Dr and Cr ſide of each account in the *Ledger*, may be known, by reflecting upon the problems in the preceding book, where the Drs and Crs are aſcertained: and accordingly, in proſecuting what is propoſed in this ſection, I ſhall follow the order there preſcribed; and that too by way of problem.

PROBL. I.

What the balances in the accounts of proper trade *are.*

§ 1. *What the balances in proper domeſtic trade are.*

1. *Caſh-account,*

Contains, upon the Dr ſide, the ready money which the merchant had at firſt, or when the books were begun; together with all he has received ſince that time. The Cr ſide contains all the payments he has made, or the money he has given out. So that the difference of the two ſides is, the ready money he has by him; and therefore this account is cloſed, by being credited by *Balance*, for the ſaid difference. No 3. and 84.

Note. By caſting up, and comparing the ſides of this account, the merchant may, at any time, know how much money he has by him, without the trouble of counting his coin. And here alſo obſerve, that the Cr ſide can never be heavieſt; for this ſtrong reaſon, That a perſon cannot give away more than he has. If the ſides be equal, the merchant has no money by him, and the account cloſes of itſelf.

2. An *account of goods,*

Contains, upon the Dr ſide, the prime coſt and charges; and, upon the Cr ſide, the ſale or diſpoſal of them. So that there are here three varieties. 1. When the goods are all diſpoſed of, which is known by the inner columns being equal, the difference of its ſides, if any, is the gain or loſs made upon the ſale; and ſo is cloſed, by charging it Dr to *Profit and Loſs*, for the gain, if the Cr ſide be heavieſt; or giving it credit by *Profit and Loſs*, for the loſs, if the Dr ſide be heavieſt. No 24. 34. 8. 9. 18. 17. 47. *&c.*

2. When

2. When none of the goods are diſpoſed of, which will appear by the Cr ſide being empty, then it is cloſed by *Balance*, for the whole ſum on the Dr ſide. No 46. 49. 50. *&c.* 3. When only part of the goods are diſpoſed of, which will appear by the inequality of the quantity-columns; in this caſe, firſt credit the account by *Balance*, for the goods remaining, valued at prime coſt; which equals the inner columns; after this, if the money-columns be unequal, it muſt be made Dr to or Cr by *Profit and Loſs*, for the difference of its ſides, which is the gain or loſs made upon what are ſold; this evens the outer columns, and cloſes the account. No 4. 5. 6. *&c.*

Note 1. A merchant may, at any time, know what goods he has on hand, by comparing the inner columns of the *Accounts of goods*, without being put to the trouble of inſpecting his warehouſe, and weighing or meaſuring the goods themſelves.

Note 2. If there be inlack or outcome of goods, that is, defect or exceſs in weight or meaſure, it will happen, when the goods are all diſpoſed of, that the inner columns will not be equal. In this caſe, the *Balance* or *Equality* muſt be reſtored, by inſerting as much in the deficient column as will make it equal to the other, writing the words *Inlack*, *Broke*, *Loſt in weight*, *Ullaged*, *Outcome*, or the like, before it, as the reaſon why it is added; but nothing goes to the money-columns.

3. *Plate and Jewels, or Houſehold-furniture.* See B. *n.* 4.

Theſe accounts contain, on the Dr ſide, the value of the things of that kind you are poſſeſſed of; and, like an *account of goods remaining on hand*, are cloſed, by being credited by *Balance*, for ſaid value. No 135.

4. *Perſonal accounts,*

Contain, upon the Dr ſide, the debts due by the perſon to the merchant, with the payments made upon any other ſcore by the merchant to him. The Cr ſide contains the payments made by the perſon to the merchant, with the debts due by the merchant to the ſaid perſon, upon any other dealings. So that there are here two caſes. 1*ſt*, If the Dr ſide be heavieſt, the difference is a debt due by the perſon to the merchant. No 87. 164. 144. *&c.* 2*dly*, If the Cr ſide be heavieſt, the difference is a debt due by the merchant to the perſon. No 21. 43. *&c.* And in both caſes the account is cloſed, by making it Dr to or Cr by *Balance*, for the difference of its ſides. If the ſides are equal, the debts are cleared, and the account cloſes of itſelf. No 13. 14. *&c.*

Note 1. If there be any article of debt, ſuch as a bond, or the like,

like, which the merchant inclines to keep diſtinct from other debts, he may do it thus. Firſt ſtate the ſaid article on the defective ſide, as a balance by itſelf; after which, add up the Dr and Cr ſides, and cloſe the account as above directed.

Note 2. When a perſonal account contains on the Dr ſide only goods ſold, and on the Cr ſide only payments, ſuch an account is called *an account-common*; and accounts of this kind are generally the moſt numerous in a merchant's books. But when the perſon or dealer not only buys from the merchant, but alſo ſells to him, or tranſacts buſineſs for him, ſo as to render the merchant Dr to him on that head, the account in this caſe is by merchants denominated an *account-current*.

5. *Bills receivable.*

This is a general perſonal account; and contains, upon the Dr ſide, the bills payable to the merchant. The Cr ſide contains the payments he has received, or the diſpoſal of the bills in payment. So that the difference of its ſides (if there be any) is, what is yet unpaid: and the account is cloſed, by giving it credit by *Balance*, for the *Bills outſtanding*. No 12.

6. *Bills payable.*

This is an account of the ſame nature with the former; and contains, upon the Cr ſide, the bills accepted by the merchant, payable to others; and upon the Dr ſide, the payments he has made. So that the difference of the ſides (if there be any) is the bills yet unpaid: and the account is cloſed, by charging it Dr to *Balance*, for the bills unpaid, or not retired. No 41.

7. *Suſpenſe-account*, See C. *n.* 4.

Contains, upon the Dr ſide, the goods ſent off; and upon the Cr ſide, either the ſame goods returned, or advice from your correſpondent that he deſigns to keep them, or the price ſent up. So that either the ſides of this account are equal, and then the account cloſes of itſelf; or, if there be any difference, it is owing to your having hitherto had no advice concerning the goods ſent off; and in this caſe the account is cloſed, by being credited by *Balance*, for the ſaid difference.

8. *Foreign coin*,

Contains, upon the Dr ſide, the value at which the ſeveral pieces are received; and on the Cr ſide, the value at which they are put off. In cloſing this account, there are three caſes. 1*ſt*, If the pieces

pieces are all diſpoſed of, the account is cloſed, by being debited or credited to or by *Profit and Loſs*, for the gain or loſs made by them. No 33. 2*dly*, If none of the pieces are yet diſpoſed of, it is cloſed, by being credited by *Balance*, for the whole value on the Dr ſide. 3*dly*, If part of them are diſpoſed of, and part of them yet on hand; in this caſe the account muſt firſt be credited by *Balance*, for value of the pieces on hand; and if, after this, the money-columns ſtill remain unequal, it muſt be debited or credited to or by *Profit and Loſs*, for the ſaid difference; which is the gain or loſs made upon the pieces diſpoſed of.

9. *Wagers account*, See F. *n.* 4.

Contains, upon the Dr ſide, the conſignments made when the wagers were entered into. The Cr ſide contains the deciſions of the wagers. So that here occur two varieties, *viz.* 1*ſt*, If all the wagers are determined, the difference of the ſides will be the gain made upon thoſe decided in favour of the merchant; and the account is cloſed, by being charged Dr to *Profit and Loſs*, for the ſaid difference. 2*dly*, If any of the wagers are yet undecided, the account muſt firſt be credited by *Balance* for them; after which, if the ſides are ſtill unequal, it muſt be charged Dr to *Profit and Loſs*, for the difference.

10. *Deceaſed perſon's eſtate.* See E. *n.* 5.

The Dr ſide of this account exhibits the legacies, bills, or debts, you the executor have paid on account of the perſon deceaſed; and the Cr ſide ſhows what he died poſſeſſed of: and the account is cloſed, by being made Dr to *Profit and Loſs*, for the difference of its ſides; which is the ſum that falls to you the executor.

11. *Accounts of ſhips, houſes, or other poſſeſſions,*

Contain, upon the Dr ſide, what they coſt at firſt, or are valued at, with all charges, ſuch as repairs, or other expences laid out upon them. The Cr ſide contains, (if any thing be writ upon it), either what they are ſold or exchanged for, or the profits ariſing from them; ſuch as, freight, rent, *&c.* Here there are three caſes. 1*ſt*, If the Cr ſide be empty, it is cloſed, by being credited by *Balance*. No 110. 2*dly*, If the Cr ſide be filled up, with the price of the ſhip, houſe, *&c.* ſold, or otherwiſe diſpoſed of, then the difference of the ſides is the gain or loſs made upon the ſale; and the account is cloſed, by being debited or credited to or by *Profit and Loſs*. No 106. 3*dly*, If the Cr ſide contain the freight or rent; in this caſe, firſt give the account credit by *Balance*, for value

value of the ſhip or houſe, and then cloſe the account with *Profit and Loſs*. No 10. 11. 53. 85.

12. *Houſe-expences, Charges of merchandiſe, Refuſal of bargains, Intereſt-account, Inſurance-account, and others of the like nature,* See F. *n.* 5.

Contain, upon their Dr ſides, the articles of loſs, and upon the Cr ſides, the articles of gain; and are cloſed, by being debited or credited to or by *Profit and Loſs*, for the difference of their ſides. No 156. 39. 86.

§ 2. *What the balances in proper foreign trade are.*

1. *Voyage to* or *from* ——,

Contains, upon the Dr ſide, the prime coſt and charges of the cargo. The Cr ſide is either empty, or it contains the receipt or diſpoſal of the goods by the factor, or perhaps returns made for them. There are therefore here two caſes. 1*ſt*, If the Cr ſide be empty, the ſhip is ſtill at ſea; or, at leaſt, there has been as yet no advice of her arrival; and the account is cloſed, by giving it credit by *Balance*. 2*dly*, If the Cr ſide be filled up, the difference of the ſides is the gain or loſs made upon the voyage; and accordingly the account is cloſed, by being made Dr or Cr to or by *Profit and Loſs*. No 26. 61. 62. *&c.* If the ſums of the ſides happen to be equal, there is neither gain nor loſs on the voyage; and the account cloſes of itſelf. No 42. 137.

2. *A. B. my account of goods,*

Contains, upon the Dr ſide, the goods conſigned to and received by the factor; and on the Cr ſide, the diſpoſal of the ſaid goods. This account balances exactly as an *Account of goods* in *proper domeſtic trade*. No 72. 74. 97.

3. *A. B. my account on time,*

Contains, upon the Dr ſide, the debts due to the factor on my account. The Cr ſide contains the payments made him. So the difference of the ſides, if there be any, is the debts yet outſtanding; and the account is cloſed by *Balance*. No 167. 70. 82. 115.

4. *A. B. my account-current,*

Contains, on the Dr ſide, the factor's draughts on me, the remittances I have made him, with all the debts due by him to me.

The

The Cr ſide contains my draughts on the factor, his remittances to me, with all the debts due by me to him. The difference of the ſides is a debt due by the factor when the Dr ſide is heavieſt, and due to the factor when the Cr ſide is heavieſt. And the account is cloſed with *Balance*. No 60. 112. 145.

N. B. In caſe of a riſe or fall in the courſe of exchange, the gain or loſs thence reſulting muſt be computed, and the account made Dr to or Cr by *Profit and Loſs*, for the ſame; and that previous to the cloſing entry mentioned above, which is the balance betwixt you and factor.

If the two ſides of this account be equal, the debts betwixt you and the factor are cleared, and the account cloſes of itſelf. No 35. 73. 78. *&c.*

5. *A. B. my ſtore,*

Contains, on the Dr ſide, the prime coſt and charges of all goods ſent to and received at the ſtore. The Cr ſide is either empty, and then the account cloſes with *Balance:* or the Cr ſide is filled up with the annual abſtract of the money received at the ſtore, the debts outſtanding, and the goods on hand; and then the account is cloſed with *Profit and Loſs*, for the difference of its ſides. No 77.

6. *A. B. my account of bills,*

Contains, on the Dr ſide, the bills you remit for ſale, factor's draughts on you, and all money you lay out on his account. The Cr ſide contains your draughts on factor, and his remittances to you. The inner columns contain the exchange, what you pay on the Dr ſide, and what you receive on the Cr ſide; their difference is the gain or loſs by exchange. From the column of days therefore compute the intereſt, and then cloſe the account, as follows, *viz.* 1. Make the account Dr to or Cr by *Profit and Loſs*, for the gain or loſs, by exchange, which evens the inner columns. 2. Give the account credit by *Profit and Loſs*, for commiſſion, poſtage, or other charges due to the factor. 3. Make the account Dr to or Cr by *Profit and Loſs* for the intereſt due to you or to the factor. 4. If the money-columns be ſtill unequal, their difference is what you owe the factor, or what the factor owes you; and the account muſt be cloſed with *Balance*. No 155.

In tranſactions of this kind, the factor ſometimes remits only the neat proceeds; and in this caſe the account muſt firſt be credited by *Balance*, for returns due from the factor, if any; and then cloſed with *Profit and Loſs*. No 141.

7. *Profit and Loſs,*

Contains, on the Dr ſide, the articles of loſs, and on the Cr ſide the articles of gain, whether poſted from the *Journal*, or collected from the cloſing of the *Ledger*-accounts; and ſo the difference of its ſides will be the neat gain or loſs made ſince the books were begun, and is cloſed to or by *Stock*. No 2.

8. *Stock,*

Contains, on the Dr ſide, the debts due by the merchant when the books were begun. The Cr ſide contains his ready money, effects, and debts due to him at the ſame time. To this account is brought, at cloſing the *Profit and Loſs* account, the neat gain or loſs made ſince the books were begun; ſo the difference of its ſides will be the merchant's preſent neat ſtock, and is cloſed with *Balance*. No 1.

9. *Balance,*

Contains, on the Dr ſide, the merchant's ready money, his effects, and the debts due to him. The Cr ſide contains the debts due by him to others. The difference of the ſides then muſt be the merchant's preſent neat ſtock; and conſequently the entry brought from the *Stock-account* will even the ſides of the *Balance-account*. No 169.

PROBL. II.

What the balances in factory-accounts are.

1. *A. B. his account of goods.*

THIS account ought to be cloſed, and the account of ſales tranſmitted to the employer, as ſoon as the goods are ſold off. The manner of cloſing it was formerly explained in No 4. and *n.* 4. But in regard an account of this kind, wanting only the cloſing entries, may occur at the general balance of the books, or may then happen to be ſtanding open, or unfiniſhed, I ſhall here briefly repeat what was there taught, and ſhall then ſhow how this account, when open or unfiniſhed, is carried into the new books.

A. B. his account of goods, then, contains, on the Dr ſide, the charges paid or payable by you the factor; the Cr ſide contains the ſale or diſpoſal of the goods; and it is cloſed differently, according as an account on time is kept or not kept.

When the goods are all ſold, and no account on time is kept, charge *A. B. his account of goods* Dr to *Sundries*, viz.

To

To *Caſh*, for charges not booked, or to the perſons to whom due,
To *Profit and Loſs*, for your commiſſion,
To *A. B. his account current*, for neat proceeds. No 89. 118.

If an account on time is kept, enter for charges and commiſſion as above; and then add,

To *A. B. his account on time*, for debts outſtanding,
To *A. B. his account current*, for the employer's money in your hands.

When none of the goods are ſold, or when only part of them are ſold, or when all are ſold, but the account left open, with the outſtanding debts ſhort-extended on the Cr ſide till payments are collected, tranſpoſe the account to *Balance*; that is, charge the account Dr to *Balance* for the ſum-total of the Cr ſide, and then give it credit by *Balance* for the ſum-total of the Dr ſide. Thus, the account will appear in the new books in the ſame ſtate that it did in the old. No 166.

2. *A. B. his account on time*,

Contains, on the Cr ſide, the debts due for the employer's goods ſold on time; and on the Dr ſide, the payments made to you the factor; and ſo the difference of the ſides, if any, is the debts ſtill outſtanding; and is cloſed, by being charged Dr to *Balance*.

3. *A. B. his account current*,

Contains, on the Dr ſide, whatever the factor can charge againſt the employer, for remittances, commiſſion, charges, *&c.*; and, on the Cr ſide, all the money received by the factor on his account: ſo the difference, if any, is a debt due to the employer when the Cr ſide is heavieſt, and due by the employer when the Dr ſide is heavieſt; and it is cloſed with *Balance*. No 101. 133. 163.

Note 1. *A. B. his account of bills* contains, on the Dr ſide, the bills remitted to you for ſale; and, on the Cr ſide, the ſale or diſpoſal of them. After all the bills are ſold off, this account is cloſed the ſame way as *A. B. his account of goods*; namely, charge *A. B. his account of bills* Dr to *Sundries*, viz.

To *Profit and Loſs*, for your commiſſion and charges,
To *A. B. his account current*, for neat proceeds. No 162.

Note 2. If the factor diſpoſe of the employer's goods on truſt, to perſons with whom he has private dealings of his own, it will be proper, in cloſing their accounts, to divide the balance into two

parts, *viz.* one due for the employer's goods, and the other due to or by himſelf.

PROBL. III.

What the balances in company-accounts are.

§ 1. *What the balances in the accounts kept by a partner are.*

1. *A. B. my account in company.*

CONTAINS, upon the Dr ſide, the partner's inputs, or ſhare of capital; upon the Cr ſide, the returns made; and the difference is gain or loſs. In balancing this account, there are two caſes. 1*ſt*, If the account be finiſhed, *i. e.* if the goods be ſold, and returns made, it is cloſed, by being made Dr or Cr to or by *Profit and Loſs*. No 119.

2*dly*, If the account be yet unfiniſhed, tranſpoſe it to *Balance*; that is, make it Dr to *Balance*, for the ſum of the Cr ſide, and give it credit by *Balance*, for the ſum of the Dr ſide.

Note 1. If we ſuppoſe the company fixed, and a dividend made of laſt year's profits; as your ſhare of profits received will ſtand on the Cr ſide of *A. B. my account in company*, you muſt cloſe the account by *Balance*, for your ſhare of capital, and to *Profit and Loſs*, for your ſhare of gain. But if there happen to be loſs on that year's trade, the loſs paid will ſtand on the Dr ſide; and the account muſt be cloſed by *Balance*, for your ſhare of capital, and by *Profit and Loſs*, for your ſhare of loſs.

Note 2. If your ſhare of gain or loſs on laſt year's trade be ſtated to the account from an abſtract tranſmitted, you may cloſe the account with *Balance*, and the entry to be made upon receiving your ſhare of gain, or paying your ſhare of loſs, will adjuſt the account in company. No 67.

Note 3. *A. B. our warehouſe*, contains, on the Dr ſide, your ſhare of capital, all the goods tranſmitted afterwards by your order, with your ſhare of gain *per* abſtract. The Cr ſide contains returns, with your ſhare of loſs *per* abſtract, if any. In cloſing this account, firſt give it credit by *Warehouſe-bills*, for any bills not yet paid; by the perſons from whom the goods tranſmitted by you were bought, for the debts due to them; and then cloſe the account with *Balance*. No 93.

The ſubſidiary account, *Warehouſe-bills*, is cloſed, by being charged Dr to *A. B. our warehouſe*. No 103. As alſo the creditor's accounts. No 108. 107.

2. *A. B.*

2. *A. B. my account proper.* No 55.

This account, as formerly obſerved, is purely perſonal, and cloſed with *Balance*, for the difference of its ſides; which is the debt due to or by the company. No 109.

§ 2. *What the balances of the accounts kept by a truſtee in his own books are.*

1. *Goods in company,*

Contains, on the Dr ſide, the prime coſt, with all charges, and your commiſſion; and, on the Cr ſide, the ſales, or diſpoſal of the goods. The difference of the ſides is the gain or loſs, to be divided among partners. If then the ſale be finiſhed, the account is cloſed with each partner's account in company, for their ſhares; and with *Profit and Loſs*, for your ſhare. No 125. 138. 153. 159. See T. 4.

Note 1. *Ship in company*, and *Voyage in company*, are of like nature with *Goods in company*, and cloſed in the ſame manner. No 122. 148.

Note 2. If goods in company are ſent to ſea, and returns made; inſtead of cloſing the *Goods in company* and the *Voyage* ſeparately, you may tranſpoſe the latter to the former; and by this means have only a ſingle diviſion of the gain or loſs made on both. No 125. 130.

Note 3. If the company deal in ſeveral branches, and have a multiplicity of accounts, ſuch as, *Sugar in company*, *Tobacco in company*, *Voyage in company*, &c. it will be beſt to open an account for *Profit and Loſs in company*, with which cloſe all the ſaid accounts; and then, upon this, make the diviſion of the total gain or loſs, as taught above.

Note 4. If the ſales be not finiſhed, you may cloſe with *Balance*, for the goods remaining; and with *Sundries*, as above, for the gain or loſs. Or, you may tranſpoſe the whole to *Balance*; that is, charge the account Dr to *Balance*, for the total of the Cr ſide, and give it credit by *Balance*, for the total of the Dr ſide; and this is the preferable method, when your deſign is, not to inquire into the ſtate of the company's affairs, but purely to cloſe the old *Ledger*, and carry the accounts into new books.

Note 5. The manager ought to keep a *Caſh-account in company*, in order to ſatisfy his copartners at any time of what money he has received, and to enable himſelf to make up an *Intereſt-account* on what money he has advanced.

Note 6. *A. B. our account of bills*, contains, on the Dr ſide, your remittances to partner, and his draughts on you; and, on the

the Cr ſide, partner's remittances to you, and your draughts on him; and when finiſhed, is cloſed with partner's *account in company*, for his ſhare of gain or loſs; and with *Profit and Loſs*, for your ſhare. No 160.

2. *Partner's account in company,*

Contains, on the Cr ſide, the partner's ſhare of capital, with his ſhare of gain at cloſe. The Dr ſide contains his ſhare of neat proceeds, with his ſhare of loſs, if any. Here there are two varieties. 1. This account, if returns are fully made, cloſes of itſelf. 2. If no returns are made, or made only in part, this account may be cloſed with *Balance*. No 123. 151. 152. 168. Or, it may be cloſed with *Partner's account proper*, if that account, at balancing the *Ledger*, have its ſides unequal. No 128. 129.

All other accounts that may occur in company-affairs kept in your own books, are cloſed exactly as their parallels in proper trade.

§ 3. *What the balances of company-accounts kept in ſeparate books are.*

When company-accounts are kept in ſeparate books, the balances, and the manner of cloſing, are in general the ſame as in proper trade; all therefore that ſeems neceſſary in this place, is to make a few remarks; ſuch as,

1. That *Stock* contains, on either ſide, the company's capital; and conſequently the ſides of this account, from the time of its being opened when the books were begun, are equal.

2. The diviſion of gain or loſs among partners is made on the *Profit and Loſs* account, by cloſing it with the partner's accounts in company, for their reſpective ſhares.

3. The *Partners accounts in company*, in caſe the profits be added to the old capital, are cloſed with *Stock*. But if a dividend be made of the profits, they are cloſed with *Stock*, for old capital, and with *Balance*, for their reſpective ſhares of the dividend.

4. *Stock* is cloſed with *Balance*, and the entry carried from it evens the ſides of *Balance-account*, in the ſame manner, and for the ſame reaſon, as in proper trade.

5. If no *Stock-account* be kept, the *Partners accounts in company* muſt be cloſed with *Balance*, both for their ſhare of capital, and for their ſhare of dividend.

6. The Dr ſide of *Balance* contains the company's ready money, their effects, and debts due to them. The Cr ſide, excluding the cloſing entry, contains the debts due by the company to others. And the *Balance-account* is turned into a *Journal-inventory*, or directly poſted to the new *Ledger*, in the ſame way as in proper trade.

SECT.

SECT. II.

How the balances are collected, the Ledger *closed, a new* Inventory *formed, and new books opened.*

WHen you ſet about to balance your *Ledger*, in order to begin a new ſet of books, proceed in the manner following.

Take two ſheets or folios of looſe paper, rule them like the *Ledger*, and write on the heads or tops of them, the titles of the two following *accounts*, viz. on the head of the one, *Profit and Loſs Dr*, and *Contra Cr*; on the other, *Balance Dr*, and *Contra Cr*. Then, beginning with the *Account of Caſh*, go over every account in the *Ledger*, (omitting only the *Accounts of Profit and Loſs*, and *Stock*, which muſt be left open to the laſt), and carry the articles of gain or loſs found on any of them, to the *Profit and Loſs* ſheet; and the articles of debt, or goods remaining, to the *Balance* ſheet, without touching the accounts themſelves: *e. g.* Taking (from the *Trial-balance*) the ſums of the Dr and Cr ſides of the *Caſh-account*, ſubtract the one ſum from the other, and, on the *Balance* ſheet, make *Balance* Dr to *Caſh*, for their difference, being the ready money in your hands. Again, in an *Account of goods* that are all ſold, taking the ſums of the Dr and Cr ſides, ſubtract the one from the other, and, on the other ſheet, make *Profit and Loſs* Dr or Cr to or by the ſaid *Account of goods*, for the difference of its ſides. And in this manner proceed with every other account in the *Ledger*, according to their nature, as explained in the laſt ſection.

Having advanced thus far, your next ſtep is, to add up the Dr ſides of the *Profit and Loſs* ſheet, and the *Profit and Loſs account* in the *Ledger*, into one ſum, and their Cr ſides into another; and, on the ſaid ſheet, make *Profit and Loſs* Dr or Cr to or by *Stock*, for their difference: which difference being carried to the *Stock-account*, add up its Dr and Cr ſides, and carry their difference to the *Balance* ſheet. Which being done, the total ſums of the Dr and Cr ſides of the *Balance* ſheet will be equal to a farthing, if the books be right, and the balancing work truly performed; as was demonſtrated, in pointing out the *Balance* in *proper foreign trade. Caſe* 9.

Having brought the two ſides of the *Balance-account* to an equality, which is the teſt of every thing being right, proceed to cloſe the *Ledger-accounts*, thus. Firſt, to the *Profit and Loſs account*, transfer the articles on the *Profit and Loſs* ſheet. Next, at the end of the *Ledger*, erect an *Account of Balance*, into which tranſcribe the *Balance* ſheet. After which, return to the beginning

ning of the *Ledger*, and giving the *Caſh-account* credit by *Balance*, for your ready money, draw a line croſs the money-columns on each ſide, at the foot of the account; below which ſet down the total ſums, which will be now equal. Proceed in like manner with all the following accounts, transferring to each the reſpective articles that belong to them, from the two ſheets of looſe paper, inſerting the referring figures in the *folio-column*, and writing the total ſums on the foot of the *accounts*; by which means all the accounts in the *Ledger* will come to be balanced and cloſed; that is, evened and finiſhed.

But here it will be proper to obſerve, that merchants, in balancing their *Ledger*, do not all go the ſame way to work. For ſome, inſtead of proceeding according to the above directions, cloſe their *Ledger accounts*, and poſt the cloſing entries to the *Accounts of Profit and Loſs*, and *Balance*, all at the ſame time. And it muſt be owned, that this way, practiſed with care, will well enough anſwer the purpoſe; but to poſt the cloſing entries in the firſt place, and then to cloſe the accounts, ſeems to be the ſurer and better method.

The *Ledger* being now cloſed, the next thing to be done is, to begin a new ſet of books; in order to which, a new *Inventory* muſt be fetched from your old books, as the foundation of your future trade in the new. Now, it is plain, at firſt view, that the ſeveral articles on the Dr ſide of the *Balance-account*, being the particular *items* of your effects, and debts due to you, make up the firſt part of the *Inventory*; and the ſeveral articles on the Cr ſide, except the laſt, being the debts due by you to others, make up the ſecond part of it: and accordingly in your new *Journal*, the ſeveral particulars on the Dr ſide muſt all of them be made Drs to *Stock*, and *Stock* Dr to the ſeveral particulars on the Cr ſide. See the new *Inventory* ſubjoined to the following *Ledger*.

Some, inſtead of forming a *Journal-inventory*, poſt directly from the *Balance-account* to the new *Ledger*; which is the ſhorteſt method; and in either way, the new *Waſte-book*, without any *Inventory* prefixed, opens with the daily occurrences of trade, and the new books are carried on, and at laſt finiſhed, in the ſame manner as the old.

I ſhall now conclude with one general reflection upon the ſtock or inventory placed in the front of a merchant's books. It is the fund for traffic; and it is worth while to obſerve how it ſpreads, and diffuſes itſelf, in a courſe of trade, branching out into a multitude of various accounts, which all depend and hang on it, as the branches on the root. It is to a merchant ſome way like ſeed to the huſbandman, which is ſown in the ſpring; adorns and beautifies the fields in ſummer, and appears with quite another face than what

what it had before; is cut down in harveſt, and gathered into the barn: where, being ſeparated from chaff and ſtraw, it again reſumes its former ſhape, with increaſe or diminution, according to the nature of the ſoil and ſeaſon, and becomes ſeed for the enſuing year. Thus, when a merchant begins to trade, his ſtock diſſipates and ſcatters, ſpreads, ſprouts, and ſhoots out into a variety of accounts, and theſe again into others, proceeding in a conſtant ſucceſſion, and continual flux, till by this propagation a whole *Ledger*, conſiſting perhaps of 200 or 300 folios, be replete, and ripened as it were into a harveſt.. Upon this the books are ſhut up, and the articles of ſtock that lay lately diffuſed through the whole *Ledger*, and ſeemed to poſſeſs ſo large a field, being now ſeparated from refuſe and dregs, ſhrink again within the narrow limits of the *Balance-account*, being enlarged or leſſened, or only varied, according to ſucceſs and the chance of trade. From this it paſſes into the *Inventory* of the new books; where it takes the ſame turn as before, and again is brought to the *Balance-account*, and from it to the next *Inventory*; and thus goes on in a circulatory manner, while the merchant continues to trade. In one word, it gives birth to, is the burden, and proves the burial of accounts.

WASTE-BOOK. A.

LONDON, the 1st of *January* 1769.

Inventory of the money, goods, and debts belonging to me A. B.; as alſo of the debts due by me to others, viz.

	L.	s.	d.	L.	s.	d.
I have in ready money, ——	3000	—	—			
— 80 pieces Scotch linen, 25 yards each, at 30 d. *per* yard, -	250	—	—			
— 100 pieces Indian chints, at 4 l.	400	—	—			
— 20 hogſheads ſugar, containing 240 C. which, with duties, coſt	550	14	6			
— 30 puncheons rum, at 40 l. -	1200	—	—			
— 50 hogſheads tobacco, containing 50,000 lb. which, including duties, amounts to 8½ d. *per* lb. -	1770	16	8			
— 800 l. India Stock, at 120 *per cent.*	960	—	—			
— ¼ of the ſhip Swan, freighted to Barbadoes, - -	348	10	—			
— ½ of the ſloop Unity, freighted to Virginia, - -	470	—	—			
— John Harris owes me *per* note, on demand. No 1. - -	45	—	—			
— Joſiah Scot, *per* bill, due the 2d February next. No 2. -	96	—	—			
— George Evans, *per* bond, with intereſt ſince Martinmas. No 3.	300	—	—			
				9391	1	2
I owe as follows.						
To Joſeph Martin, on demand, -	36	—	—			
To Sir Iſaac Criſp, *per* note, due 20th of June next, - -	120	—	—			
To George Moncrief, *per* account,	50	—	—			
To the cuſtomhouſe, for tobacco-duties,	1140	19	8			
				1346	19	8

		L.	s.	d.
	January 2.			
/	Bought for ready money, 56 pieces cambrics, at 50 s. - - - - B. 1.	140	—	—
	3.			
/	Bought of John Vernon, at 4 weeks, 200 pieces duroys, at 25 s. - - - B. 3.	250	—	—
	4.			
/	Paid Joſeph Martin, in full, - - F. 2.	36	—	—
	5.			
/	Bought of Jacob Ruſſel, 78 pieces druggets, at 50 s.			
	L. s. d.			
	Paid half down, - - 97 10 —			
	Due on demand, - - 97 10 —			
	B. 5. ——	195	—	—
	6.			
/	Borrowed of Joſeph Martin, for 3 months, at 5 *per cent.* - - - - E. 1.	400	—	—
	8.			
/	Paid Jacob Ruſſel, in full for druggets, - F. 2.	97	10	—
	9.			
/	Bought of Edward Harley, 40 pieces broad cloth, 25 yards each, at 13 s. 6 d. *per* yard.			
	L. s. d.			
	Paid him in money, - - 330 — —			
	By note, No 1. on John Harris, 45 — —			
	Due at 3 months, - - 300 — —			
	B. 7. ——	675	—	—
	10.			
/	Bought for ready money, the goods following, *viz.*			
	L. s. d.			
	150 pieces kerſeys, at 72 s. 540 — —			
	180 pieces fuſtians, at 25 s. 225 — —			
	B. *n.* 1. ——	765	—	—
	11.			
/	Sold for ready money, 30 pieces druggets, at 2 l. 14 s. 4 d. - - - - C. 1.	81	10	—

		L.	s.	d.
	January 12.			
/	Sent as an adventure to Jamaica, in the ſhip Hopewell, Captain Gordon, conſigned to William Boyd, for ſale and returns, the goods following, marked W. B. and numbered as *per* margin, *viz.*			
No	L. s. d.			
1.	50 pieces Iriſh linen, 25 yards each, at 4 s. *per* yard, bought of James Roſs, at 6 months, - - 250 — —			
2.	60 pieces Oſnaburgs, 100 yards each, at 8 d. *per* yard, of John Edwards, at 6 months, - - 200 — —			
3.	1200 pairs of ſhoes, of Drummond's ſhoe-factory, at 9 months, weight 1780 lb. 240 — —			
	Charges at ſhipping, - - 15 — —			
	G. 3.	705	—	—
	13.			
/	Sold George Young, at 20 days, 16 pieces broad cloth, 25 yards each, at 14 s. *per* yard, -	280	—	—
	C. 3.			
	15.			
/	Sold John Keil 150 pieces kerſeys, at 3 l. 16 s.			
	L. s. d.			
	Received in part, - - 300 — —			
	Due at 14 days, - - 270 — —			
	C. 5.	570	—	—
	16.			
/	Lent Jacob Spencer on bond, for 3 months, at 5 *per cent.* - - - -	1000	—	—
	F. 1.			
	17.			
/	Sold Jacob Preſton 8 pieces broad cloth, 25 yards each, at 14 s. 2 d. *per* yard, and received his bill, No 4. for the whole, on Henry Sidney, payable at 1 month, - - - -	141	13	4
	C. 2.			

January

	L.	s.	d.
January 18.			
Sold Richard Stone 16 pieces broad cloth, 25 yards each, at 14 s. 3½ d. *per* yard, and received,			
L. s. d.			
In Sterling, - - - 150 14 8			
26 moidores, at 27 s. - - 35 2 —			
His bill on Peter Hart, No 5. at 2 months, - - 100 — —			
C. 4. F. n. 7.	285	16	8
19.			
Received from on board the Nelly 250 hhds flax-ſeed, ſhipped for my account, and *per* my order, by George Franklin merchant in Philadelphia,			
L. s. d.			
Coſt and charges, *per* invoice, - 275 — —			
Freight and charges paid here, - 282 15 —			
K. 2. and n. 5.	557	15	—
20.			
Sold James Burt merchant in Perth, 150 hhds flax-ſeed, at 3 l. to be tranſported at his own charge, and received a bill, No 6. on George Wright, in Mancheſter, at 6 months, - - L. 250			
His own acceptance, No 7. at ditto, for - 200			
C. 2.	450	—	—
22.			
Sold John Cairns, 5 hhds ſugar, containing 60 C. at 50 s. *per* C. and received,			
L. s. d.			
In money, - - 50 — —			
His bill, No 8. at ſight, on Hen. Sidney, for 50 — —			
Due on demand, - - 50 — —			
C. 7.	150	—	—
23.			
Sold Colin Hume, 50 hhds flax-ſeed, at 3 l. 5 s.			
L. s. d.			
Received in part, - - 62 10 —			
His bill, No 9. on Thomas Freeman, at 4 months, for - 100 — —			
C. 4.	162	10	—
24.			
Sold George Knox my remaining 50 hhds flax-ſeed, at 3 l. 10 s.			
L. s. d.			
Received in part 40 pieces Scotch linen, 25 yards each, at 2 s. *per* yd, 100 — —			
Due at 2 months, - - 75 — —			
D. n. 2.	175	—	—

January

		L.	s.	d.
	January 25.			
/	Sold Adam Love, 5 hhds ſugar, containing 60 C. at 50 s. *per* C. and received,			
	L. s. d.			
	His bill, No 10. on George Digby, at 2 months, for - - 100 — —			
	Due at 40 days, - - - 50 — —			
	C. 6. — — —	150	—	—
	26.			
/	Received of Henry Sidney, in full of John Cairns's bill, No 8. on him, - - -	50	—	—
	F. n. 10.			
	27.			
	Sold for ready money, as under, L. s. d.			
	2 puncheons rum, - 90 — —			
	1 hhd ſugar, - - 30 — —			
	C. n. 1. — — —	120	—	—
	29.			
/	Received in barter 20 pieces Iriſh linen, 25 yards each, at 3 s. *per* yard, for the goods following, of the ſame value, *viz.*			
	L. s. d.			
	1 hhd ſugar, - - 30 — —			
	1 puncheon rum, - - 45 — —			
	D. 2. — — —	75	—	—
	30.			
/	Sold Edward Harley, at two months, the goods following, *viz.*			
	L. s. d.			
	2 puncheons rum, - - 90 — —			
	2 hhds ſugar, - - 60 — —			
	C. n. 1. — — —	150	—	—
	31.			
/	Charges on my trade this month, -	12	13	4
	F. 10.			
	February 1.			
/	Paid John Vernon in full for duroys, -	250	—	—
	F. 2.			
	2.			
	L. s. d.			
/	Received in full of George Young, for broad cloth, - - 280 — —			
	— of Joſiah Scot, for his bill, No 2. 96 — —			
	E. 2. F. n. 10. — — —	376	—	—

February

February 3.

Received in full of John Cairns, for ſugar, L. 50 — —
/ — of John Keil, for kerſeys, - 270 — —
E. 2. 320 — —

5.

/ Accepted and paid George Franklin's bill on me to Robert Moriſon, - - - 100 — —
L. 7. and n. 4.

6.

/ Sold John Erſkine, on demand, 15 pieces Indian chints, at 5 l. - - - 75 — —
C. 3.

7.

/ Accepted another bill of George Franklin, to Key and Granger, at 2 days ſight, - 175 — —
L. 8. and n. 4.

8.

/ Retired George Franklin's bill to Key and Granger,

	L.	s.	d.
By paying down, - -	100	—	—
By a draught on John Erſkine,	75	—	—
F. n. 10.			175 — —

9.

/ Agreed with George Friar, to go ſupercargo to Boſton, and open ſtore there on my account, as *per* contract; and accordingly have ſhipped along with him, on board the Sarah, Captain Hunter, the goods following, marked G. F. and numbered as *per* margin.

No		L.	s.	d.
1.	80 pieces Scotch linen, 25 yards each, my own, (ſheeted box),	250	—	—
2.	1 bale broad cloth, containing 25 pieces, 40 yards each, at 14 s. *per* yard, bought of Peter Forbes, at 12 months, - -	700	—	—
3.	1 box hardware, of Peter Smith, at 6 months, - -	200	—	—
4.	1 cheſt china, of Simon Swan, at 3 months, - -	85	—	—
	Package, and ſhipping-charges,	10	17	6
	Freight on 1200 l. at 2½ *per cent.*	30	—	—
	Paſſage to G. Friar, - -	15	15	—
	Premium on 1352 l. 10s. to cover the outſet, at 2½ *per cent.*	33	16	3
	G. 4.			1325 8 9

February

	L.	s.	d.
February 10.			
Received 40 pieces lockrams, at 25 s. in barter, for 10 pieces Indian chints, at 5 l. D. 1.	50	—	—
12.			
Bought of George Knox 80 pieces Scotch linen, 25 yards each, at 30 d. *per* yard. L. s. d.			
Paid in cash, - - 150 — —			
Indorsed Adam Love's bill, No 10. on George Digby, - - 100 — —			
B. 4.	250	—	—
13.			
Received L. s. d.			
140 lb. cochineal, at 16 s. - 112 — —			
32 lb. cinnamon, at 13 s. 4 d. - 21 6 8			
	133	6	8
in barter, for 40 pieces Scotch linen, 25 yards each, at 32 d. *per* yard. D. 3.			
14.			
Received L. s. d.			
34 pieces muslin, at 3 l. - 102 — —			
And a balance in money of - 48 — —			
	150	—	—
in barter, for 30 pieces Indian chints, at 5 l. D. n. 2.			
15.			
Received of George Dennis L. s. d.			
42 C. 2 Q. cotton, at 8 l. *per* C. 340 — —			
8 lb. cloves, at 15 s. - - 6 — —			
	346	—	—
in barter for L. s. d.			
40 pieces Scotch linen, 25 yards each, at 33 d. *per* yard, 137 10 —			
10 pieces Indian chints, at 5 l. 50 — —			
D. 4.	187	10	—
16.			
Paid George Dennis the balance due to him, in barter, - - - - F. 3.	158	10	—

February

		L.	s.	d.
	February 17.			
/	Bought of Joſeph Martin a houſe in Fleet-ſtreet, of L. 50 rent, at 12 years purchaſe, my entry to commence at Whitſunday next, whereof paid,			
	L. s. d.			
	By Richard Stone's bill, No 5. on Peter Hume, - - - 100 — —			
	Due at 1 month, - - 500 — —			
	B. 6. n. 3.	600	—	—
	19.			
/	Received of Henry Sidney, in full of Jacob Preſton's bill, No 4. - - -	141	13	4
	F. n. 10.			
	20.			
/	Bought of George Fraſer, at 1 month, L. s. d.			
	10 barrels raiſins, at 42 s. - 21 — —			
	12 barrels figs, at 40 s. - 24 — —			
	B. n. 1.	45	—	—
	21.			
/	Sold George Aiton, and received his bill, No 11. for the whole on Jacob Grant, at 10 days ſight.			
	L. s. d.			
	1 puncheon rum, - - 45 — —			
	1 hhd ſugar, - - 30 — —			
	C. n. 1.	75	—	—
	22.			
/	Bought of Peter Andrew, and paid the whole by George Aiton's bill, No 11. on Jacob Grant.			
	L. s. d.			
	16 pieces Iriſh linen, 25 yards each, at 3 s. 60 — —			
	12 pieces duroys, at 25 s. - 15 — —			
	B. n. 1.	75	—	—
	23.			
/	Sold George Bryce, as under, L. s. d.			
	1 puncheon rum, - - 46 — —			
	1 hhd ſugar, - - 30 — —			
		76	—	—
	Received in money, - 20 — —			
	His bill, No 12. on John Keil, at 1 month, - - 30 — —			
		50	—	—
	Balance due on demand. C. n. 1.			

	L.	s.	d.
February 24.			
Bought of Edward Harley the goods following, *viz.*			
8 pieces broad cloth, containing 200 yards, at 13 s. *per* yard, L. 130 — —			
28 pieces druggets, at 50 s. - 70 — —			
	200	—	—
Paid in money, - - 100 — —			
By G. Bryce's bill, No 12. on John Keil, - - - 30 — —			
	130	—	—
Balance due at 8 days. B. n. 1.			
26.			
Bought at 6 months of Simon Short 100 pieces ſerges, at 42 s. - - -	210	—	—
B. 3.			
27.			
Received 20 pieces Scotch linen, 25 yards each, at 30 d. *per* yard, in barter for			
10 barrels raiſins, at 45 s. L. 22 10 —			
12 barrels figs, at 42 s. - 25 4 —			
Paid the balance in money, - 14 16 —			
D. n. 1.	62	10	—
28.			
Charges this month, - - -	14	10	6
F. 10.			
March 1.			
Received of George Bryce 46 pieces Scotch linen, containing 1160 yards, at 2 s. *per* yard, in barter for			
2 puncheons rum, at L. 45 90 — —			
The balance being a debt due by him to me, - - 26 — —			
D. n. 1.	116	—	—
2.			
George Flint of Briſtol writes me, that, in conſequence of my order, and for my account, he has ſhipped on board the Vernon, for my ſtore at Boſton, goods, which, with charges as *per* invoice, amount to - - - -	748	12	6
To pay at 12 months. G. n. 7. K. 3.			

March

March 3.

Shipped on board the Vanhoven of Rotterdam, Capt. Fraſer, conſigned to William Murdoch merchant there, to ſell for my account,

	L.	s.	d.
My 50 hhds tobacco, weighing neat 50,000 lb. valued at 2¼ d.	468	15	—
My 100 pieces ſerges, at 42 s.	210	—	—
Shipping-charges, and ½ freight,	32	15	—
G. 1.			

L.	s.	d.
711	10	—

5.

Paid Edward Harley in full, for broad cloth and druggets, by giving him

	L.	s.	d.
32 lb. cinnamon, at 15 s.	24	—	—
In caſh,	46	—	—
F. n. 2.			

70	—	—

6.

Paid Simon Swan neat, L. 83 10 —
Abated for prompt payment, 1 10 —
F. 3

85	—	—

7.

Peter Cheap, merchant in Funchal, Madeira, writes me, that he, by my order, and for my account, has ſhipped on board the Sally, Capt. White, bound for London,

	Rees.
20 pipes Madeira wine,	820,000
Commiſſion and charges,	80,000
	900,000

Exchange at 64 d. *per* mill-ree makes

240	—	—

K. 1.

8.

	L.	s.	d.
Loſt a ſilver watch, valued at	7	15	—
Charges of advertiſing,	—	10	—
F. n. 8.			

8	5	—

10.

Sold Peter Niſbet, 6 puncheons rum, at 50l. and received,

	L.	s.	d.
An acceepted bill, No 13. on John Tod, 2 days to run,	60	—	—
Ditto, No 14. on James Meek, Liverpool, at 30 days,	70	—	—
A draught on Peter Prince, my banker, in Lombard-ſtreet, at ſight,	80	—	—
Due at 2 months,	90	—	—
C. 6.			

300	—	—

	L.	s.	d.
March 12.			
Sold my bill, No 14. on James Meek, Liverpool, at ½ *per cent.* exchange. L. s. d.			
Sum of the bill is, - - 70 — —			
Exchange, - - - — 7 —			
E. 7. F. n. 10.	70	7	—
13.			
Sold my bill on Peter Prince, and received, E. 7. F. n. 10.	80	—	—
14.			
Lent George Smith, to be repaid on demand, F. 1.	50	—	—
15.			
Protested Peter Nisbet's bill, No 13. on John Tod, the charges being, - - - L. n. 3. F. n. 10.	—	3	6
16.			
Received of George Smith, in full of the sum lent him, - - - - - E. 2.	50	—	—
17.			
Paid Joseph Martin in full for my house in Fleet-street, as follows. L. s. d.			
8 puncheons rum, at 50l. - 400 — —			
By a draught on Adam Love, at sight, 50 — —			
In cash, - - - 50 — —			
F. n. 2.	500	—	—
19.			
Francis Friend has taken up Nisbet's bill, No 13. on Tod, and paid me in full, with charges and interest. L. s. d.			
The bill, with charges, is, - 60 3 6			
The interest comes to - — 2 3			
L. n.	60	5	9
20.			
Agreed with William Murray and Peter Gray, to erect a silk manufacture at Perth, under the direction of ditto Murray as manager, and have granted acceptance for my ⅓ of the capital, at 20 days, with interest till that time. L. s. d.			
My share of capital, - - 1000 — —			
20 days interest, - - 2 14 9			
Q.	1002	14	9
March			

March 21.

The Sally is arrived from Madeira; and I have paid freight, duties, and other charges, on my 20 pipes wine, amounting to - - 370 — —
K. n. 2.

22.

Sold John Hunter, on the quay, 10 pipes Madeira wine, at 45 l.

	L.	s.	d.
Received in money, - -	200	—	—
His bill, No 15. on George Monro, Manchester, at 3 months, for	250	—	—
K. n. 3.			450 — —

23.

Discounted John Hunter's bill, No 15. on George Monro, at 3 months interest.

	L.	s.	d.
The sum of the bill is, - -	250	—	—
Off 3 months interest, -	3	2	6
Received neat, - -			246 17 6
E. 8.			

24.

Received of George Knox in full, as follows, *viz.*

	L.	s.	d.
20 pieces Scotch linen, 25 yards each, at 2 s. *per* yard, -	50	—	—
In cash, - - -	25	—	—
E. n. 2.			75 — —

26.

Consigned my remaining 10 pipes Madeira wine, *per* the Isabella, Capt. Ford, to John Gardiner merchant in Leith, to sell for my account.

	L.	s.	d.
Value here amounts to -	305	—	—
Export-charges, - -	3	10	—
G. n. 1.			308 10 —

27.

Sold George Fraser, part for ready money, part in payment of a debt, 4 hhds sugar, at 30 l.

	L.	s.	d.
Received in money, - -	75	—	—
The debt amounts to - -	45	—	—
F. n. 2.			120 — —

March

	L.	s.	d.
March 28.			
Accepted two bills drawn by Peter Cheap, Madeira, *viz.*			
To John Henry, Briſtol, the 20th *proximo*, L. 100 — —			
To Oliver Hart, London, at 30 days ſight, 140 — —			
L. 8.	240	—	—
29.			
Sold Peter Niſbet 7 puncheons rum, at 50 l. and received his bill, No 16. for the whole on George Jenkins, at 3 months,			
C. 2.	350	—	—
30.			
Received at the cuſtomhouſe the bounty on my 60 pieces Oſnaburgs, exported *per* the Hopewell, L. 37 10 —			
And a debenture-bill for 1780 lb. ſhoes, 11 2 6			
G. n. 4.	48	12	6
31.			
Charges this month,			
F. 10.	17	14	6
April 3.			
Received advice from John Gardiner, Leith, that the Iſabella is arrived, and that he hath ſold my 10 pipes Madeira wine, at 3 months, the neat proceeds being			
H. 3.	480	—	—
4.			
Shipped on board the Tay, George Bett, conſigned to James Ramſay merchant in Perth, to ſell for my account, L. s. d.			
1 cheſt china, bought for ready money, 80 — —			
Charges, 2 10 —			
Premium of inſurance, at 1 *per cent.* — 16 —			
G. 2.	83	6	—
5.			
The ſloop Unity being arrived from Virginia, my ½ freight amounts to 250 l. of which paid 140 l. to the maſter, and received neat,			
E. 9.	110	—	—
6.			
Paid Joſeph Martin 3 months intereſt of 400 l. the principal being continued in my hands 3 months longer,			
F. 4.	5	—	—

April

April 7.

Sold Peter Maxton ¼ of the ſloop Unity, and

	L.	*s.*	*d.*
Received in part, - -	160	—	—
His bill, No 17. on Adam Orr, at 10 days, - - -	100	—	—
C. 4. n. 3.			

L.	*s.*	*d.*
260	—	—

9.

Settled with Edward Harley, and paid him the balance, - - - - - F. 2.

L.	*s.*	*d.*
150	—	—

Paid my acceptance to William Murray and company, - - - - - F. n. 10.

L.	*s.*	*d.*
1002	14	9

10.

Received advice from William Boyd, Jamaica, that he has received my goods *per* the Hopewell, coſt *per* invoice being - - - H. 1.

L.	*s.*	*d.*
705	—	—

11.

The ſhip Swan being arrived from Barbadoes, my ¼ freight comes to - - 125 — —
Whereof paid to the maſter, - - 40 — —
The neat freight received is - - — — —
E. 9.

L.	*s.*	*d.*
85	—	—

12.

Received advice from William Murdoch, Rotterdam, that the Vanhoven arrived ſafe, and that he has ſold for ready money my 50 hhds tobacco, the neat proceeds, *per* account of ſales, amounting to 7968 guilders 19½ ſtivers, which, at 22 d. *per* guilder, amounts in Sterling to - - - - 730 9 9
The ſerges ſtill on hand, - - 210 — —
H. 5. — — —

L.	*s.*	*d.*
940	9	9

13.

Bought of James Anderſon his ¼ of the ſhip Swan, and

	L.	*s.*	*d.*
Paid in caſh, - -	250	—	—
By Peter Maxton's bill, No 17. on Adam Orr, 4 days to run, -	100	—	—
B. 4. n. 3.			

L.	*s.*	*d.*
350	—	—

April

April 13.

Drawn on William Murdoch, Rotterdam, for 7968 guilders 19½ ſtivers, and received value, at 22 d. - - - - L. 730 9 9

L. 1. n. 4.

14.

Received up my bond from the cuſtomhouſe, for the ſecured duties on 50 hhds tobacco exported, - L. 1140 19 8

Received likewiſe the old ſubſidy on ditto, - - 156 5 —

G. n. 4. 1297 4 8

16.

Received of Jacob Spencer 3 months intereſt of 1000l. lent him, the principal being continued in his hands 3 months longer, the intereſt is - 12 10 —

E. 4.

17.

Paid my ¼ of a bill of repairs on the ſloop Unity, - - L. 10 12 6

Paid alſo my ½ of repairs on the ſhip Swan, - - 30 14 8

F. 9. 41 7 2

18.

James Ballantine merchant in Glaſgow writes me, that according to my order, and for my account, he has ſhipped from Clyde for my ſtore in Boſton, on board the Cochran, Capt. Dunlop, goods of various kinds, which, with charges, amount *per* invoice to 1895 12 6

To pay at 9 months.

G. n. 7.

Received further advice from William Murdoch, Rotterdam, that he has now ſold my 100 pieces ſerges, payable at Whitſunday next, the neat proceeds, *per* account of ſales, amounting to 2480 guilders, which, at 22 d. makes Sterling - 227 6 8

I. 2.

19.

L. s. d.

Received of Peter Niſbet neat, - 85 — —

Abated in conſideration of ullage, - 5 — —

E. 3. 90 — —

20.

Paid Peter Cheap's bill to John Henry, - 100 — —

F. n. 10.

April

	L.	s.	d.
April 21.			
Received advice from George Friar, that he arrived ſafe at Boſton, with the cargo *per* the Sarah, the value *per* invoice being - - H. n. 2.	1325	8	9
23.			
Received further advice from William Boyd, Jamaica, that he has now ſold for ready money my adventure *per* the Hopewell, the neat proceeds *per* account of ſales amounting to - - I. 1.	1180	—	—
24.			
Received advice from George Friar, Boſton, that the Vernon is arrived, value of my goods on board, *per* invoice, is, - - - H. n. 2.	748	12	6
25.			
Sold Peter Niſbet 400 l. of my India ſtock, at 130 l. 10 s. *per cent.* and received his draught on Peter Prince at ſight, - - - C. 2. I. n. 3.	522	—	—
26.			
Bought of Andrew Sloan 70 quarters flour at 63 s. and given a draught on Peter Prince at ſight for the whole, - - - - B. 2. I. n. 3.	220	10	—
27.			
Paid Peter Cheap's bill to Oliver Hart, by a draught on Peter Prince, - - L. n. 6. I. n. 3.	140	—	—
Put my 70 quarters flour into the hands of Thomas Trader for retail, prime coſt, - G. n. 6.	220	10	—
28.			
Received advice from James Ramſay, Perth, that the Tay arrived ſafe, and that he has ſold my cheſt china, the neat proceeds being 100 l.	*L.*	*s.*	*d.*
Whereof received by him, -	60	—	—
Due June 8. - -	40	—	—
H. 4.	100	—	—
30.			
Charges this month, - - F. 10.	14	8	4

May 1.

The Rachel juſt now arrived from Jamaica, brings, according to my order, from William Boyd, in full of neat proceeds, as follows.

	L.	s.	d.
40 puncheons beſt rum, containing 4200 gallons, at 3 s. *per* gallon,	630	—	—
20 hhds ſugar, containing 240 C. at 40 s. *per* C.	480	—	—
Commiſſion and charges,	70	—	—
K. 2.			1180 — —

Sold George Knox my remaining 400 l. India ſtock, at 140 *per cent.* and received his draught on Robert Croſbay, Liverpool, for L. 560 — —
Sold ſaid bill, at 2 *per cent.* exchange, 11 4 —
C. 2. and E. 7. 571 4 —

2.

	L.	s.	d.	L.	s.	d.
Paid duties on my rum here,	1064	—	—			
Charges,	8	—	—	1072	—	—
Paid duties on my ſugar,	75	18	—			
Charges,	3	2	—	79	—	—
F. 9. and K. n. 2.						1151 — —

3.

Sold George Barclay 2 puncheons rum at 55 l. on demand, 110 — —
C. 3.

4.

	L.	s.	d.
Settled with the maſter of the Rachel, and paid him freight for rum,	75	—	—
Ditto for ſugar,	25	—	—
F. 9.			100 — —

5.

My couſin Charles Charity is deceaſed, and has left me in legacy, payable by his executor John Vernon, the ſum of

	L.	s.	d.
	500	—	—
Alſo a houſe at Charing-croſs, rented at 80 l. *per ann.* which at 12 years purchaſe, may be valued at	960	—	—
E. 10. n. 4.			1460 — —

May

		L.	s.	d.
	May 7.			
/	Paid Simon Smart, as penalty for refuſing a bargain of Norwich ſtuffs, - - F. 12.	2	2	—
	8.			
/	Paid loſs of a wager on a horſe-race, - F. 12.	2	—	—
	9.			
/	George Barclay is broke; and I have compounded his debt of L. 110, at 15 s. *per* pound.			
	L. s. d.			
	Received ½ of the compoſition, - 41 5 —			
	Peter Blair's note, No 18. at 10 days, for - - - 41 5 —			
	Abatement, at 5 s. *per* L. - 27 10 —			
	E. n. 3.	110	—	—
	10.			
/	Inſured to John Steel 600 l. on board the Hynd, bound to James river, Virginia, at 3 *per cent.* and received the premium, - - E. 6.	18	—	—
	11.			
/	Opened a caſh-account with the Royal Bank, Edinburgh, for L. 3000, and thereupon have drawn for L. n. 6.	200	—	—
	12.			
/	Gained a wager on the ſafe arrival of the Happy Janet from Smyrna, and received the betts, E. 10.	3	3	—
	14.			
/	Underwritten to James Elliot 400 l. on the Eliſabeth, bound to Bergen, at 2½ *per cent.* on demand, E. n. 7.	10	—	—
	15.			
/	Received from on board the Venus, Capt. Nairn, from Amſterdam, to ſell for account of Herman Van Beek, merchant there,			
	30 mats flax.			
	20 barrels madder, 2 C. each. L. s. d.			
	Duties paid here, - - 15 14 4			
	Freight, cartage, porterage, &c. 6 15 —			
	M.	22	9	4
	16.			
/	Sold for ready money 10 mats of Herman Van Beek's flax, at 3 l. - - - N. 1.	30	—	—

May 17.

Sold George Wat 4 barrels of H. V. Beek's madder, at 9 l. 10 s. to pay at 10 days, - 38 — —
N. 2.

18.

Sold George Knox, on account of Herman Van Beek, 16 barrels madder, at 10 l. and 18 mats flax, at 3 l.

	L.	s.	d.
Received in part, - -	160	—	—
Due on demand, - -	54	—	—
N. 1. 2.			214 — —

19.

In order to finish H. V. Beek's sales, I have taken to myself his remaining 2 mats flax, valued at 55 s. 5 10 —
N. 3.

21.

H. V. Beek's sale being now ended, my commission comes to - - - - 7 10 11
N. 4.

22.

Received of Thomas Trader, to account of my flour, - - - - - 120 — —
G. n. 6.

23.

Received of James Elliot, in full of premium on the Elisabeth, - - - 10 — —
E. n. 7.

24.

Received of George Knox, in full for Van Beek's goods, - - - - 54 — —
N. n. 1.

25.

Drawn on James Ramsay, Perth, to George Bryce, value due by ditto Bryce, on demand, the sum of the bill is, - - - - - 30 — —
L. 2.

26.

Received for a draught on the Royal Bank 100 l. with which paid, - -

	L.	s.	d.
Repairs on my house in Fleetstreet,	12	14	6
Ditto on my house at Charing-cross,	40	10	6
Remains in my hands, - -	46	15	0
F. 9. I. n. 3.			100 — —

Sold my 2 mats flax, at 3 l. for ready money, 6 — —
C. 1.

May

	L.	s.	d.
May 28.			
Received again advice from William Murdoch, Rotterdam, that he has now received payment for my ſerges, the neat proceeds being 2480 guilders, for which I have drawn on him to Herman Van Beek, at 10 days ſight, value at 22 d. in Sterling is, I. Sup II. 1. and L. 3.	227	6	8
31.			
Charges this month, F. 10.	13	15	9
June 1.			
Received of George Wat, in full for Herman Van Beek's madder, L. 37 10 — Abated on account of damage, — 10 — N. n. 1.	38	—	—
4.			
Opened a warehouſe at Glaſgow, for the ſale of Engliſh goods, in partnerſhip with Elias Bell, each ½ concerned, and have ſent him a draught on the Royal Bank, for my part of the capital, Q. n. 3.	800	—	—
5.			
Received of George Bryce, in full of my draught on James Ramſay, E. 2.	30	—	—
6.			
Received of James Ramſay a draught on Peter Punctual, which he has paid, the ſum being L. 4.	30	—	—
7.			
Conſigned to Hugh Wilſon merchant in Leith, *per* the Fanny, to ſell for my account, 20 puncheons rum, which coſt L. 891 — — Shipping charges here, 4 10 — G. 1.	895	10	—
8.			
By order of Peter Hunter, Dundee, I have inſured 850 l. on the Sailwell, from Riga to Cadiz, as under. 800 l. at Smith's office, premium 3 *per cent.* L. 24 — — 50 l. underwrote by myſelf, ditto, 1 10 — Brokerage, ½ *per cent.* 4 5 — O. n. 6. E. n. 7.	29	15	—

June

		L.	s.	d.
	June 9.			
/	Insured to George Newland, on board the Industry from Quebec to Gibraltar, the value of 1000 l. at 4 *per cent.* and received the premium, - E. 6.	40	—	—
	11.			
/	Received of Thomas Trader, in full of neat proceeds of my flour, - - - G. n. 7.	122	10	—
	12.			
/	Sold for ready money 160 pieces duroys, at 24 s. C. 1.	192	—	—
	13.			
/	Sold my 180 pieces fustians, at 24 s. 6 d. and received			
	80 moidores, at 26 s. 104 — —			
	30 Joannes, at 31. 10 s. 105 — —			
	L. s. d.			
	209 — —			
	In Sterling, - - 11 10 —			
	220 10 —			
	F. n. 8.			
/	14.			
	Sold Peter Prince, as under, L. s. d.			
	106 moidores, at 27 s. - - 143 2 —			
	30 Joannes, at 31. 12 s. - 108 — —			
	F. n. 8. 251 2 —			
/	15.			
	Shipped on board the Dolphin, consigned to John Perkins merchant in Hamburg, to sell for my account, the following goods, marked J. P. and numbered, as *per* margin : L. s. d.			
No 1.	2 hhds sugar, my own, valued at 59 17 —			
2.	18 pieces calicoes, bought of Jacob Russel, at 55 s. at 8 months, } 49 10 —			
3.	8 fodder lead, bought for ready money, at 12 l. 18 s. - - } 103 4 —			
	Charges at shipping, - - 14 6 8			
	G. n. 1. 226 17 8			

June

	L.	s.	d.
June 16.			
Hugh Wilſon, Leith, writes me, that the Fanny is arrived, with my 20 puncheons rum, which, with charges, coſt - H. 1. - - -	895	10	—
Adviſes alſo, that James Ramſay, Perth, in conſequence of my order, has remitted him in full of neat proceeds a bill at ſight on Hugh Arnot, of which he has got payment, the ſum being L. 6. F. n. 10.	40	—	—
18.			
Received at the cuſtomhouſe a debenture-bill for drawback on 2 hogſheads ſugar exported to Hamburg, - - - - G. n. 4.	7	11	9
19.			
Bought 6 vats blue Hungary pearl aſhes, each vat containing 18 C. neat, in all 108 C. at 41 s. for which given	*L.*	*s.*	*d.*
140 lb. cochineal, at 16 s. -	112	—	—
A draught on Peter Prince for	109	8	—
D. n. 1.			221 8 —
20.			
Shipped on board the Anne, conſigned to George Ewing, Dublin, to ſell for my account,	*L.*	*s.*	*d.*
My 6 vats pearl aſhes, coſt -	221	8	—
Charges at ſhipping, - -	2	10	—
G. 1.			223 18 —
21.			
	L.	*s.*	*d.*
Received in full of Peter Blair's note, No 18. - - -	41	5	—
1 month's intereſt, - -	—	3	5
E. 5.			41 8 5
22.			
Paid Sir Iſaac Criſp in full, as follows.			
	L.	*s.*	*d.*
By Colin Hume's bill, No 9. on Thomas Freeman, - -	100	—	—
In caſh, - -	20	—	—
F. n. 2.			120 — —
25.			
Herman Van Beek has drawn on me to James Hill, London, which I have paid, - P. 1.			8 — —

June

		L.	s.	d.
	June 26.			
/	Received advice from George Friar, Boſton, that the Cochran is arrived from Clyde, and that he has received my goods, the amount, *per* invoice, being H. n. 2.	1895	12	6
	27.			
/	Shipped on board the Leah, Capt. Scot, by order and for account of John Jeſſop merchant in Leghorn, the following goods, marked J. J. and numbered as			
No	*per* margin,	L.	s.	d.
1.	8 tuns lead, bought of George Dennis, at 13 l. 10 s. to pay at 9 months,	108	—	—
2.	7536 lb. tanned leather, for ready money, at 1 s.	376	16	—
	Charges at ſhipping,	10	19	—
	Due to George Aiton, for packing,	1	5	—
	My commiſſion, at 2½ *per cent.*	12	8	6
	Paid to Smith's office for inſuring 450 l. on the whole,	11	5	—
	My commiſſion on ditto, at ½ *per cent.*	2	5	—
	O. n. 1.				522	18	6
	28.			
/	Paid George Aiton in full for packing John Jeſſop's leather, O. n. 3.				1	5	—
	29.			
/	Received at the cuſtomhouſe a debenture-bill for 7536 lb. leather exported, O. n. 7.				47	2	—
	30.			
/	Charges this month, F. 10.				14	10	6
	July 2.			
/	Drawn on John Jeſſop in Leghorn, for 1920 piaſtres, payable to George Stapleton, or order, value here received, at 50 d. P. 6.				400	—	—
	3.			
/	Hugh Wilſon, Leith, writes me, that in conſequence of my order he has given in to the Royal Bank, the value of the bill remitted him from Perth, L. n. 6.				40	—	—

July

	L.	s.	d.
July 4.			
Shipped on board the Mally of Carron, Capt. Oſwald, to Elias Bell, at our warehouſe, Glaſgow, to be ſold for our account, 4 vats white aſhes, bought of John Chapman, containing 72 C. neat, at 40 s. *per* C. and drawn on ditto Bell to ditto Chapman, for the value, at 8 months, - -	144	—	—
Q. n. 3.			
5.			
Shipped on board the Jean, for Antego, by order and at the riſk of John Arnot merchant there, marked J. A. and numbered 1. 2.			
2 ſheeted boxes, containing 2000 pair thread ſtockings, bought for ready money, - -	280	—	—
Charges at ſhipping, - -	5	—	—
½ year's intereſt on money advanced,	7	2	6
Commiſſion, - -	7	2	6
O. 1.	299	5	—
6.			
Paid Joſeph Martin in full as follows.			
The principal is, - -	400	—	—
3 months intereſt, - -	5	—	—
F. 5.	405	—	—
7.			
Shipped on board the Friendſhip, Capt. Foggo, by order and for account of H. V. Beek of Amſterdam, being in full of neat proceeds on his ſales here.			
2 hhds tobacco, weighing 2240 lb. neat, bought of James Duncan, on demand, at 2¼ d. *per* lb. which, with charges paid by him, is -	21	2	6
Commiſſion, - -	—	10	7
O. 2.	21	13	1
10.			
Bought the ſhip Charlotte at public auction, and granted bill for the value to Alexander Simſon and company at 6 months, - -	870	—	—
B. n. 3.			

	L.	s.	d.
July 11.			
George Urie and company have freighted the Charlotte, for a voyage to New York, out and home, as under.			
Advanced for outfits, - - L. 100 — —			
Due when the ſhip returns, - 440 — —			
B. n. 3.	540	—	—
12.			
Paid James Roſs, by James Burt's bill, No 6. on George Wright, L. 250 — —			
Paid alſo John Edwards, by ditto Burt's acceptance, No 7. 200 — —			
F. n. 2.	450	—	—
13.			
Peter Hunter, Dundee, has ſent up proper vouchers of the Sailwell being caſt away at ſea, on which, by his order, I had inſured,			
At Smith's office, - - L. 800 — —			
Underwrote by myſelf, - 50 — —			
H. n. 3. F. n. 6.	850	—	—
14.			
Smith's office, deducing L. 24 premium, has paid me, on account of Peter Hunter, in full, - H. n. 3.	776	—	—
16.			
Received of Jacob Spencer, in full of principal and intereſt:			
The principal is, - - L. 1000 — —			
3 months intereſt, - - 12 10 —			
E. 5.	1012	10	—
17.			
Remitted Peter Hunter, in a bill on Peter Prince at ſight, in full of value inſured here on the Sailwell,			
From Smith's office, L. 776 — —			
From me, - 38 — —			
L. 814 — —			
Brokerage, - - 6 5 —			
P. 4.	820	5	—

July

	L.	s.	d.
July 18.			
Shipped on board the Nelly of Carron, addreſſed to Elias Bell, at our warehouſe, Glaſgow, to ſell for our account, 50 bags Kentiſh hops, bought of Hooper and Aitcheſon, at 6 months, containing 87 C. 2 Q. neat, at 50 s. *per* C. - -	218	15	—
Q. n. 3.			
20.			
Diſpatched, *per* the Tay, George Bett, to William Murray, Perth, 100 lb. ſilk, bought for ready money, - - - -	200	—	—
Q. n. 1.			
21.			
Received advice from George Friar, Boſton, that he hath bought the ſnow Roſelle, and loaded her with a cargo of proviſions for St Kitts, conſigned to George Lyon, for ſales and returns to London.			
Curr. *Sterl.*			
The ſnow, exchange at 70 *per cent.* coſt L. 680 — — = 400 — —			
The cargo, with charges, 2040 — — = 1200 — —			
2720	1600	—	—
I. n. 2.			
23.			
Paid James Duncan, by a draught on Peter Prince, L. n. 6.	21	2	6
Received advice from John Gardiner, Leith, that he has now received payment for my 10 pipes Madeira wine, the ſum being - - -	480	—	—
I. Sup. II. 1.			
24.			
Shipped on board the Suſannah, Capt. Fenton, by order and for account of James Lee merchant in Philadelphia.	*L.*	*s.*	*d.*
106 pieces Scotch linen, 25 yards each, (my own), at 25 d. *per* yard,	276	—	10
20 pieces Iriſh linen, 25 yards each, (my own), at 38 d. *per* yard,	79	3	4
Shipping charges, - -	9	15	10
Commiſſion, - - -	9	2	6
O. 3.	374	2	6

	L.	s.	d.
July 25.			
James Lee has remitted me a bill on Robert Hay, Briſtol, at 3 days ſight, - L. 200 — —			
Which I have ſold at 2 *per cent.* exchange, 4 — —			
P. 5. E. 7.	204	—	—
26.			
Received advice from Hugh Wiſon, Leith, that he hath now ſold my 20 puncheons rum, payable 1ſt of September, the neat proceeds, *per* account of ſales, amounting to - - -	1120	—	—
I. 2.			
27.			
The ſhip Swan being arrived from Gottenburg, I have ſettled with the freighters, and, in terms of contract, have received 50 l. *per* month, for 3 months out, - - - L. 150 — —			
And 30 d. *per* barrel, for 100 barrels tar on board, - - 12 10 —			
162 10 —			
Paid the maſter in full, - 62 10 —			
Neat freight, - - 100 — —			
Whereof paid one half to the other owners, and retained as my half, - - -	50	—	—
E. 9.			
28.			
Paid George Moncrieff's account, L. 50 — —			
3 months intereſt, - - — 12 6			
F. 5.	50	12	6
30.			
Received of George Jenkins, in full of Peter Niſbet's bill, No 16. 350 — —			
1 month's intereſt, - - 1 9 2			
E. 5.	351	9	2
31.			
Charges this month, - -	25	6	8
F. 10.			

Auguſt

	L.	s.	d.
Auguſt 1.			
Received advice from James Macfee merchant in Ayr, that he, according to my order, and for my account, has ſhipped on board the Brothers, Capt. Hill, conſigned to Hugh Clark in Kingſton, Jamaica, for ſale and returns to London,			
L. s. d.			
30 laſts herring, prime coſt, commiſſion, and charges, amounting to 450 — —			
Premium of inſurance, at 3 *per cent.* due to Smith's office here, 13 10 —			
K. 3. G. n. 2.	463	10	—
2.			
Elias Bell has remitted me a draught on the Royal Bank for 400l. which I have ſold at 3 *per cent.* exchange, - - - -	412	—	—
Q. n. 3.			
3.			
Ambroſe and Allan, by my order, have ſhipped on board the Unity of Borrowſtounneſs, for our warehouſe at Glaſgow,			
L. s. d.			
80 hhds porter, at 43 s. 6 d. - 174 — —			
Hogſheads, if not returned, 13 s. 6 d. each, 54 — —			
Paid in part, by a draught on Peter Prince, - - 128 — —			
In account, at 6 months, - 100 — —			
Q. n. 3.	228	—	—
4.			
Paid premium on my cargo *per* the Brothers, to Smith's office, - - -	13	10	—
G. n. 2.			
6.			
Remitted to James Macfee, Ayr, a bill on George Murdoch, Glaſgow, at ſight, for which I paid 1 *per cent.* exchange.			
L. s. d.			
The ſum of the bill is, - - 250 — —			
Exchange, - - - 2 10 —			
L. 9. F. 7.	252	10	—
8.			
Drawn on John Gardiner, Leith, to James Macfee, Ayr, at ſight, the ſum being - -	200	—	—
L. 3.			
9.			
Paid Peter Smith, by a draught on Peter Prince,	200	—	—
F. n. 1.			

Auguſt

	L.	s.	d.
Auguſt 10.			
Diſpatched by the Katharine of Carron, addreſſed to Elias Bell, at our warehouſe, Glaſgow, 150 lb. ſilk, at 42 s. which I have paid by a draught on Peter Prince, - - - - Q. n. 3.	315	—	—
13.			
Received from on board the Butterfly, Capt. Auſtin, to ſell for account of George Roy of Barbadoes, 30 hhds ſugar, weighing 300 C. L. s. d. Paid duties, - - - 94 17 6 Petty charges, - - 1 2 6 Freight, - - - 31 — — G. 1.	127	—	—
14.			
Drawn on John Gardiner, Leith, at ſight, in favour of Timothy Tait, and received, - L. 1.	280	—	—
15.			
Delivered to Edward Hope 56 pieces cambrics, to ſell for our account, each ½, valued at 50 s. *per* piece, Q. 2.	140	—	—
16.			
Lee's on Hay, being proteſted and returned for non-acceptance, I have ſettled with the holder, and paid as follows. L. s. d. Bill, - - - 200 — — Proteſt and poſtages, - - — 9 6 Exchange, - - 4 — — Re-exchange, - - 6 — —	210	9	6
Returned the bill with proteſt to Philadelphia. L. 3.			
18.			
Received of Edward Hope his half ſhare of the prime coſt of 56 pieces cambrics in his hands, Q. n. 1.	70	—	—
20.			
Received advice from George Ewing, Dublin, that he hath received and ſold my aſhes, neat proceeds, at my credit, 260 l. Iriſh, exchange at 7½ *per cent.* makes Sterling, - - - H. 1.	240	10	—

Auguſt

		L.	s.	d.
	Auguſt 21.			
/	Paid Simon Short for ſerges, - L. 208 — —			
	Abated in hopes of further dealing, 2 — —			
	F. 3.	210	—	—
	22.			
/	Sold Peter Tom, *per* bill, No 19. at 3 months, 10 hhds of George Roy's ſugar, weighing neat 100 C. 2 Q. 14 lb. at 50 s. *per* C. - -	251	11	3
	N. C. 2.			
	23.			
/	Edward Hope, having ſold our cambrics, has paid me my half ſhare of neat proceeds, as follows, *viz.*			
	L. s. d.			
	In money, - - 20 — —			
	4 pieces Iriſh linen, 25 yards each, at 3 s. *per* yard, - - } 15 — —			
	A bill on George Knox, at ſight, 45 — —			
	R. 1.	80	—	—
	24.			
/	Bought in company with George Kent, each ½, the ſhip Phenix, for which we have paid down our reſpective ſhares to the owners, amounting to	640	—	—
	S. 1.			
	25.			
/	The carpenter has brought in his bill of repairs on the Phenix, which I have paid, - -	16	10	—
	S. n. 3.			
	28.			
/	Mr Jones and company have freighted the Phenix for a voyage to Cadiz, at 60 l. *per* month, and have advanced half a month's freight, which I have received, - - - -	30	—	—
	S. n. 3.			
	29.			
/	Paid premium to Smith's office, for inſuring 600 l. on the Phenix, to and from Cadiz, at 3 *per cent.*	18	—	—
	S. n. 3.			
	30.			
/	Received from Elias Bell another draught on the Royal Bank, for 350 l. which I have ſold at 3 *per cent.* exchange.	360	10	—
	Q. n. 3.			
	31.			
/	Charges this month, - - -	10	18	6
	F. 10.			
	September			

	L.	s.	d.
September 1.			
Received from William Murray, Perth, as a ſpecimen of their work, 3 pieces brocades, 20 yards each, valued at 15 s. *per* yard, - - Q. n. 1.	45	—	—
4.			
Received advice from Hugh Wilſon, Leith, that he has received payment for my rum, and paid in the neat proceeds, by my order, to the Royal Bank, I. Sup. II. 1. L. n. 6.	1120	—	—
5.			
Bought of Edward Harley, in company with Robert Nairn and Charles Maxton, each $\frac{1}{3}$, 8 bales broad cloth, 40 pieces, 1600 yards, at 10 s. *per* yard, for which			
L. s. d.			
Robert Nairn has advanced - 200 — —			
Charles Maxton, - - 100 — —			
I have paid in caſh, L. 100 — —			
By a draught on Peter Prince, 100 — —			
200 — —			
Granted joint acceptance to Edward Harley, at 10 days, for - 300 — —			
S. 3.	800	—	—
6.			
Conſigned to George Duff, merchant in Guernſey, *per* the Lark, Capt. Williams, to ſell for our account,			
L. s. d.			
2 bales broad cloth, 10 pieces, 400 yards, at 10 s. *per* yard, 200 — —			
Paid charges at ſhipping, - 2 — —			
S. n. 3.	202	—	—
7.			
Sold Charles Snell, on demand, 2 bales of our broad cloth, 10 pieces, 400 yards, at 12 s. *per* yard, - - - - F. 1.	240	—	—
8.			
Sold for ready money other 2 bales of our broad cloth, 10 pieces, 400 yards, at 11 s. 6 d. *per* yard, T. 1.	230	—	—

September

September 10.

Counted with partners in the broad-cloth concern, and paid,

	L.	s.	d.
To Robert Nairn,	110	—	—
To Charles Maxton,	10	—	—
U. 2.	120	—	—

11.

Sold John Guſtard our 2 remaining bales broad cloth, 10 pieces, 400 yards, at 12 s. 6 d. *per* yard, and

	L.	s.	d.
Received in part,	150	—	—
Due at 6 days,	100	—	—
T. 1.	250	—	—

12.

Received advice from Arthur Gwin, Cork, that, according to my order, he has ſhipped on board the Rebecca, Capt. Gray, for account of George Roy of Barbadoes,

	L.	s.	d.
100 barrels meſs-beef, at 27 s.	135	—	—
100 barrels meſs-pork, at 28 s.	140	—	—
20 half-barrel tongues, at 34 s.	34	—	—
Charges,	6	—	—
Iriſh	315	—	—
Exchange at 7½, makes Sterling, at my debit,	291	7	6
My commiſſion, at 1 *per cent.*	2	18	3
G. n. 7.	294	5	9

13.

Remitted Arthur Gwin, Cork, a draught at ſight, on George Ewing, Dublin, for 260 l. Iriſh, exchange at 7½, makes Sterling,

L. 3.	240	10	—

14.

Sold Peter Black 4 puncheons of my rum, at 55 l. and

	L.	s.	d.
Received in caſh,	80	—	—
A bill, No 20. on Robert Rich, at 3 months,	140	—	—
C. 4.	220	—	—

	L.	s.	d.
September 15.			
Sold George Mather 10 hhds of George Roy's ſugar, weighing neat 100 C. 1 Q. at 50 s. *per* C. and received, L. s. d.			
A bill, No 21. on John Ireland, at 3 months, - - - 150 — —			
His own acceptance, No 22. at ditto, 100 12 6			
N. C. 2.	250	12	6
17.			
Robert Rich, intending to go abroad, has retired his bill, No 20. as under, L. s. d.			
By paying down, - - 40 — —			
By a bill on John Love, No 23. at 3 months, - - 100 — —			
E. n. 2.	140	—	—
18.			
Received from George Friar, Boſton, a remittance, Greig on Fullarton, at 60 days ſight, which I have ſold at 2 *per cent.* exchange.			
The ſum of the bill is, - L. 400 — —			
Exchange, - - 8 — —			
I. n. 2.	408	—	—
19.			
Bought and paid for houſehold furniture to the amount of - - - -	200	—	—
B. n. 3.			
21.			
Paid Edward Harley our conjunct acceptance,	300	—	—
S. n. 4.			
22.			
Received of the following perſons in full, *viz.*			
Of Charles Snell, - - L. 240 — —			
John Guſtard, - - 100 — —			
George Knox, - - 45 — —			
T. n. 1. and S. n. 4.	385	—	—
24.			
Received advice from John Perkins of Hamburg, that he has received, and ſold for ready money, my goods *per* the Dolphin, the neat proceeds, *per* account of ſales, amounting to 5155 merks 5 ſch. current, which, agio 30 *per cent.* makes 3965 merks 10 ſch. banc. equivalent to 528 l. 15 s. Flemiſh, and exchange at 35 s. 3 d. the value in Sterling is,	300	—	—
H. 2.			

September

		L.	s.	d.
	September 25.			
/	Received advice from Hugh Clark, Jamaica, that the Brothers arrived ſafe, and that he has ſold my herrings, and ſhipped on board the Nightingale, Capt. Turnbull, now at ſea, a cargo of rum, in full of neat proceeds, *viz.* L. s. d.			
	30 puncheons, containing 3125 gallons, at 3 s. - - } 468 15 —			
	Charges and commiſſion, - 51 5 —			
	H. 6. ———	520	—	—
	26.			
/	Received at the cuſtomhouſe drawback on 2 hhds ſugar exported to Hamburg, - L. 7 11 9			
	Received ditto on 7536 lb leather exported to Leghorn, - } 47 2 —			
	G. n. 4. ———	54	13	9
	27.			
/	John Perkins hath remitted me in full of neat proceeds, *viz.* 528 l. 15 s. Flemiſh, exchange at 35 s. 3 d. in the following bills. L. s. d.			
	1 on John Alſton, Hull, No 24. at 20 days ſight, - - } 100 — —			
	1 on Jacob Finch, Norwich, No 25. at 30 days ſight, - } 200 — —			
	L. 5. ———	300	—	—
	28.			
/	Bought of Richard Owen, for account of George Kent and myſelf in company, each ½,			
	4 pipes ſherry, at 26 l. - L. 104 — —			
	5 pipes ditto, at 26 l. 10 s. - 132 10 —			
	Due on demand, - - ———	236	10	—
	S. 2.			
	29.			
/	Charges this month, - -	14	8	4
	F. 10.			
	October 1.			
/	Received of George Kent his half ſhare of the price of 9 pipes ſherry, - - -	118	5	—
	U. 1.			

	L.	s.	d.
October 2.			
Remitted to Samuel Quint, Briſtol, the following bills, to ſell for my account, L. s. d.			
Barland on Banks, at forty days date, 300 — —			
Dawſon on Dobby, at 60 days date, 500 — —			
Paid value with exchange at ½ *per cent.* 4 — —			
L. n. 6.	804	—	—
3.			
Paid Richard Owen, in full for ſherry, -	236	10	—
S. n. 4.			
4.			
Remitted to Samuel Quint a bank poſt-bill at 30 days date, to ſell for my account, value paid in a draught on Peter Prince, - -	500	—	—
L. n. 6.			
5.			
Sold Edward Turner our 5 beſt pipes ſherry, at 29 l.			
Received in part, - - L. 120 — —			
Due on demand, - - 25 — —			
T. 1.	145	—	—
6.			
Remitted to Samuel Quint, to ſell for my account, Primroſe on Piercy at 90 days, value paid at par,	300	—	—
L. n. 6.			
9.			
Sold our other 4 pipes ſherry, for ready money, at 27 l. 12 s. - - - -	110	8	—
T. 1.			
10.			
Received of Edward Turner, in full for our ſherry,	25	—	—
T. n. 1. and S. n. 4.			
11.			
Paid carriage, cellar-rent, and other charges on our ſherry, - - L. 3 2 —			
My commiſſion amounts to - 7 8 6			
S. n. 3.	10	10	6
12.			
Paid George Kent, in full of his half ſhare of neat proceeds on ſherry, - - -	122	8	9
T. n. 2.			
13.			
Bought two lottery-tickets in the ſtate-lottery, 15 l. each, *viz.* No 542. 788. and paid	30	—	—
B. n. 3.			

October

	L.	s.	d.
October 15.			
Received advice from George Duff, Guernſey, that the Lark arrived ſafe, and that he has ſold our 2 bales broad cloth, the neat proceeds being 220 l. for which he has remitted a draught, No 26. on Harris and company, at ſight, - -	220	—	—
S. n. 4.			
16.			
My ticket, No 788. turns out a prize, in 3 *per cent.* annuities, of - - -	2000	—	—
C. n. 3.			
17.			
Received of Harris and Company, in full of George Duff's draught, No 26. - -	220	—	—
S. n. 4.			
18.			
Paid Robert Nairn, to account, L. 60 — —			
Charles Maxton, ditto, - 60 — —			
U. 2. — —	120	—	—
20.			
The Nightingale is arrived from Jamaica, and I have received my 30 puncheons rum, containing 3125 gallons, which, *per* invoice, coſt -	520	—	—
H. 6.			
22.			
Samuel Quint has remitted me, his own commiſſion deduced, a bill on George Knox at ſight, in full for Barland on Banks, and Dawſon on Dobby, which he has paid, being - - -	816	—	—
L. n. 6.			
23.			
Paid duties on my rum, - L. 635 8 11			
Paid freight to Captain Turnbull, 31 10 —			
Charges here, - - 2 1 1			
K. n. 2. — — —	669	—	—
24.			
Received from Samuel Quint, in full of neat proceeds of the bank-bill remitted him the 4th current, a draught on Edward Stanhope, at 3 days ſight, which I have given in to Peter Prince, -	515	—	—
L. n. 6.			

October

	L.	s.	d.
October 25.			
The Roſelle is arrived from St Kitts, and brings advice from George Lyon, that he received and ſold my cargo from George Friar, Boſton, the neat proceeds, *per* account of ſales, amounting to H. 2.	1800	—	—
Received from ditto Lyon, *per* the Roſelle, as follows. *L. s. d.*			
80 puncheons rum, containing 8336 gallons, at 33 d. - } 1146 4 —			
90 hhds ſugar, containing neat 810 C. at 24 s. - - } 972 — —			
Charges and commiſſion, - 201 16 —			
K. 2. 2320 — —			
26.			
Received from Samuel Quint, as neat proceeds of Primroſe on Piercy, a draught on Edward Harley, at 16 days ſight, for - - - L. n. 6.	304	10	—
27.			
Paid duties on my rum, L. 1695 2 9			
Charges, - - 7 10 3 *L. s. d.*			
1702 13 —			
Paid duties on my ſugar, 256 3 3			
Charges, - - 7 10 6			
263 13 9			
K. 2. and n. 2. 1966 6 9			
29.			
Settled with the maſter of the Roſelle, and given him an order on Peter Prince, for - L. n. 6.	170	—	—
30.			
Sold Simon Crouch, *per* bill, No 27. at 2 months, the remaining 10 hhds of George Roy's ſugar, containing 99 C. 14 lb. at 50 s. *per* C. - N. C. 2.	247	16	3
31.			
Charges this month, - - F. 10.	13	4	8
November			

		L.	s.	d.
	November 1.			
/	George Roy's ſugar being now diſpoſed of, the charges turn out as follows.			
	Cellar-rent, and petty charges, L. 3 — —			
	Commiſſion, and intereſt on money advanced, - - 22 — —			
	N. 4.	25	—	—
	2.			
/	Bought of James Ward 70 pieces flowered ſtuffs, at 3 l. to pay at 3 months, - -	210	—	—
	B. 3.			
	3.			
/	Simon King, John Oker, and myſelf, reſolving to make an equal joint adventure, we have put into company what goods each of us have proper for the			
P. J. No	intended voyage, without regard to our due proportion, purpoſing to adjuſt that matter with money.			
1.	Simon King, 300 pieces ſerges, at 30 s. - - L. 450 — —			
2.	John Oker, 90 pieces frize, at 3 l. 270 — —			
3.	I have put in my 70 pieces ſtuffs, which coſt 3 l. *per* piece, 210 — —			
	I have paid charges till on board, 27 10 —			
	I have alſo paid to Smith's office, for inſuring 900 l. on our ſaid adventure, 22 10 —			
		980	—	—
	Shipped the whole on board the Thiſtle, Capt. Bently, conſigned to Philip Jenkins merchant in Liſbon, to ſell for our account, being marked and numbered as *per* margin.			
	S. 3. and n. 3.			
	5.			
/	Upon adjuſting accounts with Simon King and John Oker, there appears due to the former,			
	From John Oker, - L. 56 13 4			
	And from me, - - 66 13 4			
		123	6	8
	Which we have paid. U. 2. 3.			
	6.			
/	Simon King, John Oker, and myſelf, reſolving further to trade in company, have bought of George Wood 30 tuns train oil, at 21 l. payable on demand,	630	—	—
	S. 2.			
	November			

	L.	s.	d.
November 7.			
Received of Edward Harley, in full of Samuel Quint's bill, - - - E. 2.	304	10	—
8.			
Received from Jacob Orr, Edinburgh, my factor in the affairs of bills, a draught on George Dunlop, Rotterdam, for 1000 guilders, valued at 22 d. payable 10th July next, which I have sold for ready money, at 22½ d. *per* guilder.			
The bill, at 22 d. amounts to L. 91 13 4			
The exchange is, - - 2 1 8			
L. n. 5.	93	15	—
9.			
Remitted, with a letter of advice, Wedder on Brent, at 90 days, to Jacob Orr, L. 300 — —			
Value paid, with 1 *per cent.* exchange, 3 — —			
L. n. 5.	303	—	—
10.			
Received of George Evans 1 year's intereſt of 300 l. the principal being continued in his hands, E. 4.	15	—	—
12.			
Paid to Drummond's ſhoe-factory in full, - - L. 240 — —			
1 month's intereſt, - - 1 — —			
F. 6.	241	—	—
13.			
Received rent from Whitſunday to Martinmas of my houſe in Fleet-ſtreet, - - L. 25 — —			
Ditto of my houſe at Charing-croſs, 40 — —			
From John Vernon my couſin's legacy, 500 — —			
E. 9. n. 4.	565	—	—
14.			
Paid houſe-rent and window-tax for laſt year, - - L. 48 — —			
Paid tradeſmens bills to the amount of 10 — —			
F. 11.	58	—	—
Remitted Crumpet on Craig, at 60 days, to Jacob Orr, value paid by an order on Peter Prince, L. n. 5.	500	—	—

November

		L.	s.	d.
	November 15.			
/	Paid ſhop and ware-room rent, L. 45 — —			
	Clerks fees, - - 60 — —			
	F. 10.	105	—	—
	16.			
/	Simon King, John Oker, and myſelf, have paid George Wood, in full for oil, as follows.			
	Simon King has given him goods to the value of - - L. 120 — —			
	John Oker has counted with him for 220 — —			
	I have paid him in caſh, - 290 — —			
	U. 4.	630	—	—
/	Drawn on Jacob Orr, in favour of David Swinton, value received,			
	At 30 days, exchange 2 *per cent.* L. 200 — —			
	At 60 days, ——— 1 *per cent.* 100 — —			
	Exchange, - - 5 — —			
	L. n. 5.	305	—	—
	17.			
/	Simon King has evened our accounts, by paying,			
	To John Oker, - - L. 10 — —			
	And to me, - - - 80 — —			
	U. 1. 3.	90	—	—
	20.			
/	Drawn on Jacob Orr, to Peter Ward,			
	At 10 days, exchange 2 *per cent.* L. 300 — —			
	At 20 days, ——— 1 *per cent.* 400 — —			
	Exchange, - - 10 — —			
	Value received.	710	—	—
	L. n. 5.			
	21.			
/	Sold James Grant 1 tun of our oil, on demand,	24	—	—
	T. 1.			
	22.			
/	Drawn to John Skene, on Jacob Orr, at 30 days, *per* note, No 28. on demand, - L. 200 — —			
	Received exchange at $1\frac{1}{2}$ *per cent.* 3 — —			
	L. n. 5.	203	—	—
	23.			
/	Sold John Whiſton 9 tuns of our oil, at 23 l. 10 s.			
	Received in part, - L. 111 10 —			
	Due on demand, - - 100 — —			
	T. 1.	211	10	—

		L.	s.	d.
	November 24.			
/	Received in full of John Skene's note, No 28. and remitted the ſame to Jacob Orr, in Borrel's on Blanter, at 80 days par, - - -	200	—	—
	L. n. 5.			
	26.			
/	Received from Jacob Orr a bill to be negotiated for him, viz. Ramſay on Ronald, which being refuſed acceptance, I have returned with proteſt,	—	2	6
	L. n. 5.			
	27.			
/	Bartered the remaining 20 tuns of our oil, at 24 l. for 12 pipes Canary wine, viz.			
	6 pipes, at 42 l. - - L. 252 — —			
	6 pipes, at 38 l. - 228 — —			
	T. 2.	480	—	—
	28.			
/	Remitted Arthur Gwin in full, by a draught on Jacob Short, at ſight, - -	50	17	6
	L. n. 5.			
	29.			
/	Received of John Whiſton, in full for oil,	100	—	—
	T. n. 1. and S. n. 4.			
	30.			
/	Charges this month, - -	15	14	6
	F. 10.			
	December 3.			
/	Sold our 6 pipes beſt Canary, for ready money, at 46 l. - - - -	276	—	—
	T. 1.			
	4.			
/	Remitted John Kemp, my partner in exchange at Perth, the following bills to ſell for our account.			
	Anderſon on Burt, at 20 days date, L. 400 — —			
	Ker on Butler, at 30 ditto, - 200 — —			
	Value paid, with 1 *per cent.* exchange, 6 — —			
	S. n. 6.	606	—	—
	5.			
/	James Grant is broke, and we have compounded his debt of L. 24 at 8 s. per pound.			
	The compoſition I have received being L. 9 12 —			
	The abatement amounts to - 14 8 —			
	T. n. 1. and S. n. 3. 4.	24	—	—

December

	L.	s.	d.
December 6.			
Simon King, John Oker, and myſelf, have parted the remaining 6 pipes Canary equally among ourſelves, valued at prime coſt, viz. 38 l. per pipe, T. 3.	228	—	—
George Pitt, Liverpool, has remitted me for ſale a bill on David Turner, Liſbon, of 3502,250 rees at 10 days ſight, which he values at 64 d. per millree, P. n. 3.	933	18	8
7.			
Remitted John Kemp, to ſell on our account, Hunter on Knox, at 40 days par, - Value paid by an order on Peter Prince. S. n. 6.	500	—	—
8.			
Ship Phenix is arrived from Cadiz, and Mr Jones has paid me in full for freight, - - - S. n. 3.	170	—	—
10.			
George Pitt has remitted me to ſell for his account a bill, Steel on Stamfoord at Breſt, of 6000 crowns, at 14 days ſight, valued to him at 30 d. per crown, P. n. 3.	750	—	—
Remitted John Kemp to ſell for our account, Crawfurd on Kennet, at 10 days ſight, - - L. 400 — — Burnet on Bell, at 20 days date, 300 — —	700	—	—
Value paid at par. S. n. 6.			
11.			
Sold our Phenix to Mr Jones and Company, to pay at 3 months, - - - T. 1.	700	—	—
12.			
Received advice from Philip Jenkins, Liſbon, that the Thiſtle arrived ſafe, and that he hath ſold our cargo for ready money, the neat proceeds amounting to 4312,500 rees, which, exchange at 5 s. 4 d. per millree, amounts in Stirling to - -	1150	—	—

	L.	s.	d.
December 13.			
The Charlotte is arrived from New York, and George Urie has paid me in full for freight, E. 9.	440	—	—
14.			
Drawn on Philip Jenkins, at 3 days ſight, in favour of Harris and Company for 4312,500 rees, and received value at 64 d. per millree, - T. n. 1. and S. n. 4.	1150	—	—
15.			
The neat proceeds of our adventure to Liſbon being now received, my commiſſion on 1150 l. at 1½ *per cent.* amounts to - - S. n. 3.	17	5	—
17.			
Received from on board the Jeany, Captain Mill, conſigned by Robert Ainſley, Jamaica, for ſale and returns, 40 hhds ſugar, containing 360 C. neat.			
Charges here, - - - M.	18	10	6
18.			
Paid duties on Robert Ainſley's ſugar, M.	113	17	—
Sold George Pitt's bill on David Turner, Liſbon, of 3502,250 rees, at 64½ d. per millree, and remitted the value to ditto Pitt, - - - P. n. 3.	941	4	7
19.			
Sold Steel on Stamfoord, of 6000 crowns, at 31½ d. per crown, value remitted to George Pitt, P. n. 3.	787	10	—
Paid Captain Mill in full for freight, as under.			
In caſh, - - - L. 25 — —			
By a draught on Peter Prince, 15 — —			
M. L. n. 6.	40	—	—
20.			
John Kemp has remitted me in full of Anderſon on Burt, Ker on Butler, and Hunter on Knox, exchange at 2 *per cent.* in a draught on George Ellis at ſight, which he has paid, - - - S. n. 6.	1122	—	—

December

	L.	s.	d.
December 21.			
Paid cooperage and ſome other incidental charges on my rum per the Roſelle, - - F. 9.	1	5	—
23.			
Received of James Lee, Philadelphia, a draught on Peter Crawfurd, at 10 days ſight, which I have given in to Peter Prince, - - P. 5. and L. n. 6.	200	—	—
24.			
Received of John Kemp, in full of Crawfurd on Kennet, and Burnet on Bell, exchange at 1½ *per cent.* a draught on Ronald Gibſon, at 60 days date, which I have given in to Peter Prince, - S. n. 6.	710	10	—
25.			
Received of John Arnot, Antego, a draught, No 29. on Jonathan Swift, at 40 days ſight, P. 5.	299	5	—
26.			
Sold George Urie and Company the ſhip Charlotte, and Received in caſh, - - L. 500 — — A draught, No 30. on Harris and Company, at 90 days, - 400 — — C. n. 3.	900	—	—
27.			
Elias Bell, Glaſgow, has returned the 80 empty hogſheads to Ambroſe and Allan, valued at 13 s. 6 d. each, - - - - Q. n. 3.	54	—	—
28.			
Received from George Friar, my ſtorekeeper at Boſton, a ſtate of his accounts, by which it appears, exchange at 70 *per cent.* that ſince his arrival there, *Curr.* *Ster.* The money received by him amounts to L. 4080 — — = L. 2400 — — The debts outſtanding, 2040 — — = 1200 — — Goods on hand at invoice price, - 1170 — — I. n. 2.	4770	—	—

December

	L.	s.	d.
December 28.			
The ſtorekeeper's commiſſion, clerk's fees, and charges of the ſtore, amount to 425 l. currency, which in Sterling makes - - - I. n. 2.	250	—	—
29.			
Elias Bell, Glaſgow, having balanced his books, hath tranſmitted me an abſtract, from which it appears, that the neat profits amount to 285 l. 10 s. whereof my $\frac{1}{2}$ is, - - - R. 2.	142	15	—
31.			
William Murray, Perth, having balanced the books of the ſilk-factory there, hath tranſmitted me an abſtract, whereby it appears, that the neat profits on that manufacture already amount to 170 l. whereof my $\frac{1}{3}$ is, - - - - R. 2.	56	13	4
Laid out for the uſe of my family, ſince the 1ſt of January laſt, - - - - F. 11.	300	—	—
Charges on my trade this month, - - F. 10.	34	18	6

JOUR-

JOURNAL. A.

LONDON, the 1st of *January* 1769.

		L.	s.	d.	L.	s.	d.
	Sundries Drs to *Stock*, L. 9391 : 1 : 2.						
.2	*Cash*, for ready money, -	3000	—	—			
.3	*Linen*, 80 pieces Scotch, 25 yards each, at 30 d. per yard,	250	—	—			
.3	*Indian Chints*, 100 pieces, at 4 l.	400	—	—			
.3	*Sugar*, 20 hhds, weight 240 C.	550	14	6			
.3	*Rum*, 30 puncheons, at 40 l. -	1200	—	—			
.4	*Tobacco*, 50 hhds, weight 50000 lb. at 8½ per lb. - -	1770	16	8			
.4	*India Stock*, 800, at 120 *per cent.*	960	—	—			
.4	*Ship Swan*, ¼, freighted to Barbadoes,	348	10	—			
.4	*Sloop Unity*, ½, freighted to Virginia,	470	—	—			
.5	*Bills Receivable*, for John Harris's note on demand, No 1.	45	—	—			
.5	*Ditto*, for Josiah Scot's bill, No 2. due Feb. 2. - -	96	—	—			
.5	*Ditto*, for George Evan's bond, No 3. with interest since Martinmas,	300	—	—			
.1					9391	1	2
.1	*Stock* Dr to *Sundries*, L. 1346 : 19 : 8.						
		L.	s.	d.			
.5	To *Joseph Martin*, on demand,	36	—	—			
.6	To Sir *Isaac Crisp*, per note the 20th of June, - -	120	—	—			
.6	To *George Moncrieff*, per account,	50	—	—			
.6	To *Customhouse-bonds*, for bonded duties, - -	1140	19	8			
					1346	19	8
	2.						
.6	*Cambrics* Dr to *Cash*, 140 l.						
.2	Paid for 56 pieces, at 50 s. - -				140	—	—
	3.						
.7	*Duroys* Dr to *John Vernon*, 250 l.						
.7	Bought, at 4 weeks, 200 pieces, at 25 s.				250	—	—

January

January 4.

Joseph Martin Dr to *Cash*, 36 l.
Paid him in full, - - - 36 — —

5.

Druggets Dr to *Sundries*, 195 l.
To *Cash*, in part for 78 pieces, at 50 s. L. 97 10 —
To *Jacob Russel*, on demand, - 97 10 —
195 — —

6.

Cash Dr to *Joseph Martin*, 400 l.
Borrowed for 3 months, at 5 *per cent*. 400 — —

8.

Jacob Russel Dr to *Cash*, 97 l. 10 s.
Paid him in full for druggets, - - 97 10 —

9.

Broad Cloth Dr to *Sundries*, 675 l.
To *Cash*, in part for 40 pieces, 1000 yards, at 13 s. 6 d. per yard, 330 — —
To *Bills Receivable*, for John Harris's note, No 1. - - 45 — —
To *Edward Harley*, at 3 months, 300 — —
675 — —

10.

Sundries Drs to *Cash*, 765 l.
Kerseys, for 150 pieces, at 72 s. L. 540 — —
Fustians, for 180 pieces, at 25 s. 225 — —
765 — —

11.

Cash Dr to *Druggets*, 81 l. 10 s.
Received for 30 pieces, at 2 l. 14 s. 4 d. - 81 10 —

12.

Voyage to Jamaica Dr to *Sundries*, 705 l.
To *James Ross*, for 50 pieces Irish linen, 25 yards each, at 4 s. per yard, at 6 months, - L. 250 — —
To *John Edwards*, for 60 pieces, Osnaburgs, 100 yards each, at 8 d. per yard, at 6 months, 200 — —
To *Drummond's Shoe-factory*, for 1200 pairs shoes, weight 1780 lb. at 9 months, - - 240 — —
To *Cash*, for charges at shipping, 15 — —
705 — —

Consigned to *William Boyd*, for sale and returns, per the Hopewell, Captain Gordon.

January

			L.	s.	d.
	January 13.				
.9	*George Young* Dr to *Broad Cloth*, 280 l.				
.7	Sold, at 20 days, 16 pieces, 25 yards each, at 14 s. per yard, - - - -		280	—	—
	15.				
	Sundries Drs to *Kerseys*, 570 l.				
.2	*Cash*, in part for 150 pieces, at 3 l. 16 s. - -	L. 300 — —			
.9	*John Keil*, at 14 days, -	270 — —			
.8			570	—	—
	16.				
.9	*Jacob Spencer* Dr to *Cash*, 1000 l.				
.2	Lent on bond, for three months, at 5 *per cent.*		1000	—	—
	17.				
.5	*Bills Receivable* Dr to *Broad Cloth*, L. 141 : 13 : 4.				
.7	Sold Jacob Preston 8 pieces, 25 yards each, at 14 s 2 d. per yard, and received his bill, No 4. on Henry Sidney, to pay at 1 month, -		141	13	4
	18.				
	Sundries Drs to *Broad Cloth*, L. 285 : 16 : 8.				
.2	*Cash*, in part for 16 pieces, 25 yards each, sold Richard Stone, at 14 s. 3½ d. per yard, -	L. 150 14 8			
.10	*Foreign Coin*, for 26 moidores, at 27 s.	35 2 —			
.5	*Bills Receivable*, for ditto Stone's bill, No 5. on Peter Hart, at 2 months, - -	100 — —			
.7			285	16	8
	19.				
.10	*Flax-seed* Dr to *Sundries*, L. 557, 15 s.				
.10	To *George Frankland my account-current*, for value of 250 hhds, per invoice, - -	L. 275 — —			
.2	To *Cash*, for freight and charges here,	282 15 —			
			557	15	—
	20.				
.5	*Bills Receivable* Dr to *Flax-seed*, 450 l.				
.10	Sold James Burt, Perth, 150 hhds, at 3 l. and received,				
	A bill, No 6. on George Wright, Manchester, at 6 months,	L. 250 — —			
	Ditto Burt's own acceptance, No 7. at ditto, - -	200 — —			
			450	—	—

				L.	s.	d.
		January 22.				
	Sundries Drs to *Sugar*, 150l.					
.2	*Caſh*, in part for 5 hhds, containing 60 C. at 50 s. *per C.* -	L. 50 — —				
.5	*Bills Receiveable*, for J. Cairns on Henry Sidney, No 8. at ſight,	50 — —				
.10	*John Cairns*, on demand,	50 — —				
.3				150	—	—
		23.				
	Sundries Drs to *Flax-ſeed*, L. 162, 10 s.					
.2	*Caſh*, in part for 50 hhds, at 65 s.	L. 62 10 —				
.5	*Bills Receivable*, Colin Hume on Thomas Freeman, No 9. at 4 months, - -	100 — —				
.10				162	10	—
		24.				
	Sundries Drs to *Flax-ſeed*, 175l.					
.3	*Linen*, 40 pieces Scotch, 25 yards each, at 2 s. *per* yard, in part for 50 hhds, at 70 s. -	L. 100 — —				
.10	*George Knox*, at 2 months, -	75 — —				
.10				175	—	—
		25.				
	Sundries Drs to *Sugar*, 150l.					
.5	*Bills Receivable*, Adam Love on George Digby, No 10. at 2 months, in part for 5 hhds, containing 60 C. at 50 s. per C.	L. 100 — —				
.11	*Adam Love*, at 40 days, -	50 — —				
.3				150	—	—
		26.				
.2	*Caſh* Dr to *Bills Receivable*, 50l.					
.5	In full of John Cairns's bill, No 8. on Henry Sidney, - - - -			50	—	—
		27.				
.2	*Caſh* Dr to *Sundries*, 120l.					
.3	To *Rum*, for 2 puncheons, -	L. 90 — —				
3	To *Sugar*, for 1 hhd, - -	30 — —				
				120	—	—
		29.				
3	*Linen* Dr to *Sundries*, 75l.					
.3	To *Sugar*, for 1 hhd, -	L. 30 — —				
.3	To *Rum*, for 1 puncheon, -	45 — —				
				75	—	—
	Received in barter 20 pieces Iriſh, 25 yards each, at 3 s. per yard.					

		L.	s.	d.
	January 30.			
.8	*Edward Harley* Dr to *Sundries*, 150 l.			
	To *Rum*, for 2 puncheons, - L. 90 — —			
.3	To *Sugar*, for 2 hhds, - 60 — —			
.3		150	—	—
	At 2 months.			
	31.			
.11	*Charges of Merchandiſe* Dr to *Caſh*, L. 12 : 13 : 4.			
.2	Expended this month, - - -	12	13	
	February 1.			
.7	*John Vernon* Dr to *Caſh*, 250 l.			
.2	Paid him in full for duroys, - -	250	—	—
	2.			
.2	*Caſh* Dr to *Sundries*, 376 l.			
.9	To *George Young*, in full for broad cloth, - - L. 280 — —			
.5	To *Bill Receivable*, for Joſiah Scot's, No 2. - - 96 — —			
		376	—	—
	3.			
.2	*Caſh* Dr to *Sundries*, 320 l.			
.10	To *John Cairns*, in full for ſugar, L. 50 — —			
.9	To *John Keil*, in full for kerſeys, 270 — —			
		320	—	—
	5.			
.10	*George Frankland my account-current* Dr to *Caſh*, 100 l.			
.2	Paid his bill on me to Robert Moriſon, -	100	—	—
	6.			
.11	*John Erſkine* Dr to *Indian Chintz*, 75 l.			
.3	Sold him on demand 15 pieces at 5 l. -	75	—	—
	7.			
.10	*George Frankland my account-current* Dr to *Bills*			
.11	*Payable*, 175 l.			
	Accepted his bill on me to Key and Granger, at 2 days ſight, - - -	175	—	—
	8.			
.11	*Bills Payable* Dr to *Sundries*, 175 l.			
.2	To *Caſh*, in part to *Key and Granger*, L. 100 — —			
.11	To *John Erſkine*, for my draught on him, - - 75 — —			
		175	—	—

		L.	s.	d.
	February 9.			
.12	*Voyage to Boſton* Dr to *Sundries*, L. 1325 : 8 : 9.			
	L. s. d.			
.3	To *Linen*, for 80 pieces Scotch, 25 yards each, - - 250 — —			
.12	To *Peter Forbes*, for 1000 yards broad cloth, at 14 s. due at 12 months, 700 — —			
.12	To *Peter Smith*, for 1 box hardware, at 6 months, - 200 — —			
.12	To *Simon Swan*, for 1 cheſt china, at 3 months, - - 85 — —			
.2	To *Caſh*, for charges, as per waſte-book, - - 90 8 9			
	1325	8	9	
	Per the Sarah.			
	10.			
.12	*Lockrams* Dr to *Indian Chintz*, 50 l.			
.3	Received 40 pieces at 25 s. in barter for 10 pieces, at 5 l.	50	—	—
	12.			
.3	*Linen* Dr to *Sundries*, 250 l.			
.2	To *Caſh*, in part for 80 pieces Scotch, 25 yards each, at 30 d. per yard, - - L. 150 — —			
.5	To *Bills Receivable*, Adam Love on George Digby, No 10. 100 — —			
	250	—	—	
	13.			
	Sundries Drs to *Linen*, L. 133 : 6 : 8.			
.12	*Cochineal*, for 140 lb. at 16 s. L. 112 — —			
.13	*Cinnamon*, for 32 lb. at 13 s. 4 d. 21 6 8			
	133	6	8	
.3	Received in barter for 40 pieces Scotch, 25 yards each, at 32 d. per yard.			
	14.			
	Sundries Drs to *Indian Chintz*, 150 l.			
.13	*Muſlin*, for 34 pieces, at 3 l. L. 102 — —			
.2	*Caſh*, for the balance, - - 48 — —			
	150	—	—	
.3	Received in barter for 30 pieces, at 5 l.			

February

		L.	s.	d.
	February 15.			
	Sundries Drs to *George Dennis*, 346 l.			
.13	*Cotton*, for 42 C. 2 Q. at 8 l. per C. L. 340 — —			
.13	*Cloves*, for 8 lb. at 15 s. - 6 — —			
.13		346	—	—
	Received in barter.			
.13	*George Dennis* Dr to *Sundries*, L. 187, 10 s.			
.3	To *Linen*, for 40 pieces Scotch, 25 yards each, at 33 d. per yard, L. 137 10 —			
.3	To *Indian Chintz*, for 10 pieces, at 5 l. 50 — —			
		187	10	—
	Delivered in barter.			
	16.			
.13	*George Dennis* Dr to *Cash*, L. 158, 10 s.			
.2	Paid him the balance in barter, -	158	10	—
	17.			
.13	*House in Fleet-street* Dr to *Sundries*, 600 l.			
.5	To *Bills Receivable*, Richard Stone on Peter Hart, No 5. L. 100 — —			
.5	To *Joseph Martin*, at 1 month, 500 — —			
		600	—	—
	19.			
.2	*Cash* Dr to *Bills Receivable*, L. 141 : 13 : 4.			
.5	In full of Jacob Preston on Henry Sidney, No 4.	141	13	4
	20.			
	Sundries Drs to *George Fraser*, 45 l.			
.14	*Raisins*, for 10 barrels, at 42 s. L. 21 — —			
.14	*Figs*, for 12 barrels, at 40 s. - 24 — —			
.14		45	—	—
	To pay at 1 month.			
	21.			
.5	*Bills Receivable* Dr to *Sundries*, 75 l.			
.3	To *Rum*, 1 puncheon, - L. 45 — —			
.3	To *Sugar*, 1 hhd, - - 30 — —			
		75	—	—
	George Aiton on Jacob Grant, No 11. at 10 days sight.			
	22.			
	Sundries Drs to *Bills Receivable*, 75 l.			
.3	*Linen*, 16 pieces Irish, 25 yards each, at 3 s. - - L. 60 — —			
.7	*Duroys*, 12 pieces, at 25 s. - 15 — —			
.5		75	—	—
	Bought of Peter Andrew, and paid by George Aiton's bill, No 11. on Jacob Grant.			

			L.	s.	d.
	February 23.				
.14	*George Bryce* Dr to *Sundries*, 76 l.				
	To *Rum*, 1 puncheon, -	L. 46 — —			
.3	To *Sugar*, 1 hhd, - -	30 — —			
.3			76	—	—
	Sundries Drs to *George Bryce*, 50 l.				
.2	*Cash*, in part, - -	L. 20 — —			
.5	*Bills Receivable*, for his bill, No 12. on John Keil, at 1 month,	30 — —			
.14			50	—	—
	Balance due on demand.				
	24.				
	Sundries Drs to *Edward Harley*, 200 l.				
.7	*Broad Cloth*, for 8 pieces, containing 200 yards, at 13 s. per yard,	L. 130 — —			
.7	*Druggets*, 28 pieces, at 50 s. -	70 — —			
.8			200	—	—
.8	*Edward Harley* Dr to *Sundries*, 130 l.				
	To *Cash*, in part, -	L. 100 — —			
.2	To *Bills Receivable*, George Bryce on John Keil, No 12.	30 — —			
.5			130	—	—
	Balance due at 8 days.				
	26.				
.14	*Serges* Dr to *Simon Short*, 210 l.				
	Bought, at 6 months, 100 pieces, at 42 s.		210	—	—
.14					
	27.				
.3	*Linen* Dr to *Sundries*, L. 62, 10 s.				
	To *Raisins*, 10 barrels, at 45 s.	L. 22 10 —			
.14	To *Figs*, 12 barrels, at 42 s. -	25 4 —			
.14	To *Cash*, for the balance, -	14 16 —			
.2			62	10	—
	Received in barter 20 pieces Scotch, 25 yards each, at 30 d. per yard.				
	28.				
.11	*Charges of Merchandise* Dr to *Cash*, L. 14 : 10 : 6.				
	Expended this month, - -		14	10	6
.2					

March

			L.	s.	d.
	March 1.				
.3	*Linen* Dr to *Sundries*, 116 l.				
.3	To *Rum*, for 2 puncheons, -	L. 90 — —			
.14	To *George Bryce*, in full of a debt due by him to me, -	26 — —			
			116	—	—
	Received in barter 46 pieces Scotch, containing 1160 yards, at 2 s. per yard.				
	2.				
.12	*Voyage to Boston* Dr to *George Flint my account-current*, L. 748 : 12 : 6.				
.15	For goods per the Vernon, at 12 months, which, with charges per invoice, amount to -		748	12	6
	3.				
.15	*Voyage to Rotterdam* Dr to *Sundries*, L. 711, 10s.				
.4	To *Tobacco*, 50 hhds, 50,000 lb. at 2¼ d. - -	L. 468 15 —			
.14	To *Serges*, 100 pieces, at 42 s.	210 — —			
.2	To *Cash*, for charges and ½ freight,	32 15 —			
			711	10	—
	Consigned to William Murdoch, for sale and returns, per the Vanhoven, Capt. Fraser.				
	5.				
.8	*Edward Harley* Dr to *Sundries*, 70 l.				
.13	To *Cinnamon*, for 32 lb. at 15 s.	L. 24 — —			
.2	To *Cash*, in full of the balance, -	46 — —			
			70	—	—
	6.				
.12	*Simon Swan* Dr to *Sundries*, 85 l.				
.2	To *Cash*, paid neat, -	L. 83 10 —			
.1	To *Profit and Loss*, abated for prompt payment, -	1 10 —			
			85	—	—
	7.				
.15	*Voyage from Madeira* Dr to *Peter Cheap my account-current*, 240 l.				
.15	For cost and charges of 20 pipes Madeira wine per the Sally, - - -		240	—	—
	8.				
	Profit and Loss Dr to *Cash*, L. 8, 5 s.				
	Lost a silver watch, - - -		8	5	—

March

			L.	s.	d.
	March 10.				
.5	*Sundries* Drs to *Rum*, 300 l.				
	Bills Receivable, in part for 6 puncheons, at 50 l. viz. 1 on John Tod, No 13. 2 days to run,	L. 60 — —			
	1 on James Meek, No 14. Liverpool, at 30 days,	70 — —			
		L. s. d. 130 — —			
.16	*Peter Prince*, my banker, for a draught on him at ſight,	80 — —			
.16	*Peter Niſbet*, for the balance, at 2 months,	90 — —			
.3			300	—	—
	12.				
.2	*Caſh* Dr to *Sundries*, L. 70, 7 s.				
.5	To *Bills Receivable*, Peter Niſbet on James Meek, No 14. ſold,	L. 70 — —			
.1	To *Profit and Loſs*, for exchange,	— 7 —			
			70	7	—
	13.				
.2	*Caſh* Dr to *Peter Prince*, 80 l.				
.16	Received for Peter Niſbet's draught on him,		80	—	—
	14.				
.16	*George Smith* Dr to *Caſh*, 50 l.				
.2	Lent, to be repaid on demand,		50	—	—
	15.				
.5	*Bills Receivable* Dr to *Caſh*, 3 s. 6 d.				
.2	Paid charges of proteſt on Tod's bill, No 13.		—	3	6
	16.				
.2	*Caſh* Dr to *George Smith*, 50 l.				
.16	In full of the ſum lent him,		50	—	—
	17.				
.5	*Joſeph Martin* Dr to *Sundries*, 500 l.				
	To *Rum*, for 8 puncheons at 50 l.	L. 400 — —			
.3	To *Adam Love*, given a draught on him for,	50 — —			
.11	To *Caſh*, in full for my houſe in Fleetſtreet,	50 — —			
.2			500	—	—

March

				L.	s.	d.
	March 19.					
.2	*Cash* Dr to *Sundries*, L. 60 : 5 : 9.					
	To *Bills Receiveable*, for Nisbet on Tod, No 13. with charges,	L. 60	3 6			
.5	To *Profit and Loss*, for interest,		2 3			
.1				60	5	9
	20.					
	Sundries Drs to *Bills Payable*, L. 1002 : 14 : 9.					
.17	*William Murray my account in company*, for my $\frac{1}{3}$ of a silk-factory at Perth,	L. 1000	— —			
.1	*Profit and Loss*, for interest,		2 14 9			
.11	Accepted a bill to ditto Murray and company, at 20 days, for			1002	14	9
	21.					
.15	*Voyage from Madeira* Dr to *Cash*, L. 370.					
.2	Paid freight, duties, and other charges, on my 20 pipes wine,			370	—	—
	22.					
	Sundries Drs to *Voyage from Madeira*, 450 l.					
.2	*Cash*, in part for 10 pipes, sold John Hunter on the quay,	L. 200	— —			
.5	*Bills Receiveable*, for ditto Hunter on George Monro, Manchester,					
.15	No 15. at 3 months,		250 — —			
				450	—	—
	23.					
	Sundries Drs to *Bills Receiveable*, L. 250.					
.2	*Cash*, received for No 15. neat,	L. 246	17 6			
.1	*Profit and Loss*, discounted 3 months interest,		3 2 6			
.5				250	—	—
	24.					
	Sundries Drs to *George Knox*, L. 75.					
.3	*Linen*, for 20 pieces Scotch, 25 yards each, at 2 s. per yard,	L. 50	— —			
.2	*Cash*, in full of the balance,		25 — —			
.10				75	—	—

				L.	s.	d.
		March 26.				
.17	*Voyage to Leith* Dr to *Sundries*, L. 308, 10s.					
.15	To *Voyage from Madeira*, for value of 10 pipes wine, consigned to John Gardiner,	L. 305	— —			
.2	To *Cash*, for export-charges,	3	10 —			
				308	10	—
	Per the Isabella, Captain Ford.					
		27.				
	Sundries Drs to *Sugar*, 120l.					
.2	*Cash*, in part for 4 hhds, at 30l.	L. 75	— —			
.14	*George Fraser*, in payment of a debt,	45	— —			
				120	—	—
.3		28.				
.15	*Peter Cheap my account-current* Dr to *Bills Payable*, L. 240.					
.11	Accepted 2 bills of his, viz.					
	1 to John Henry, Bristol, the 20th *proximo*,	L. 100	— —			
	1 to Oliver Hart, London, at 30 days sight,	140	— —			
				240	—	—
		29.				
.5	*Bills Receivable* Dr to *Rum*, 350l.					
.3	Sold *Peter Nisbet* 7 puncheons, at 50l. and received his bill, No 16. for the whole, on George Jenkins, at 3 months,			350	—	—
		30.				
	Sundries Drs to *Voyage to Jamaica*, L. 48 : 12 : 6.					
.2	*Cash*, received the bounty on 60 pieces Osnaburgs, exported per the Hopewell,	L. 37	10 —			
.17	*Customhouse-debentures*, for 1780 lb. shoes exported per ditto,	11	2 6			
.8				48	12	6
		31.				
.11	*Charges of Merchandise* Dr to *Cash*, L. 17 : 14 : 6.					
.2	Expended this month,			17	14	6
		April 3.				
.17	*John Gardiner my account on time* Dr to *Voyage to Leith*, L. 480.					
.17	Received advice from ditto Gardiner, that the Isabella arrived safe, and that he has sold, at 3 months, my 10 pipes Madeira wine, the neat proceeds being			480	—	—

April

		L.	s.	d.
	April 4.			
.17	*Voyage to Perth* Dr to *Caſh*, L. 83, 6s.			
.2	For prime coſt and charge of 1 cheſt china, conſigned to James Ramſay, per the Tay, G. Bett,	83	6	—
	5.			
.2	*Caſh* Dr to *Sloop Unity*, L. 110.			
.4	Received my $\frac{1}{4}$ freight neat, after paying the maſter 140l. - - - -	110	—	—
	6.			
.1	*Profit and Loſs* Dr to *Caſh*, L. 5.			
.2	Paid Joſeph Martin 3 months intereſt of L. 400, the principal being continued in my hands 3 months longer, - - - -	5	—	—
	7.			
	Sundries Drs to *Sloop Unity*, 260l.			
.2	*Caſh*, in part for $\frac{1}{4}$, ſold to Peter Maxton, - - } L. 160 — —			
.5	*Bills Receivable*, No 17. on Adam Orr, at 10 days, - } 100 — —			
.4		260	—	—
	9.			
.8	*Edward Harley* Dr to *Caſh*, 150l.			
.2	Settled with him, and paid the balance,	150	—	—
	10.			
.11	*Bills Payable* Drs to *Caſh*, L. 1002 : 14 : 9.			
.2	Paid my acceptance to William Murray and company, - - - -	1002	14	9
	10.			
.17	*William Boyd my account of goods* Dr to *Voyage to Jamaica*, 705l.			
.8	Received advice, that he has received my goods per the Hopewell, coſt per invoice being	705	—	—
	11.			
.2	*Caſh* Dr to *Ship Swan*, 85l.			
.4	Received of neat freight, after deducing 40l. paid to the maſter, - - - -	85	—	—
	12.			
	Sundries Drs to *Voyage to Rotterdam*, L. 940 : 9 : 9.			
.18	*William Murdoch my account-current*, for neat proceeds of 50 hhds tobacco, viz. 7968 guilders 19½ ſtivers, which, at 22 d. per guilder, makes Sterling, } L. 730 9 9			
.18	*Ditto Murdoch my account of ſerges*, for 100 pieces on hand, } 210 — —			
.15		940	9	9

				L.	s.	d.
		April 13.				
.4	*Ship Swan* Dr to *Sundries*, 350 l.					
.2	To *Caſh*, in part for ¼ bought of J. Anderſon, - -	L. 250 — —				
.5	To *Bills Receivable*, P. Maxton on Adam Orr, No 17. 4 days to run, - -	100 — —				
				350	—	—
.2	*Caſh* Dr to *William Murdoch my account-current*, L. 730 : 9 : 9.					
.18	Received for a draught on him, for 7968 guilders 19½ ſtivers, at 22 d. - - -			730	9	9
		14.				
	Sundries Drs to *Tobacco*, L. 1297 : 4 : 8.					
.6	*Cuſtomhouſe bonds*, taken up my bond for the ſecured duties,	L. 1140 19 8				
.2	*Caſh*, for old ſubſidy, -	156 5 —				
.4				1297	4	8
		16.				
.2	*Caſh* Dr to *Profit and Loſs*, L. 12, 10 s.					
.1	Received 3 months intereſt of L. 1000 lent J. Spencer, the principal being continued in his hands for other 3 months, - - -			12	10	—
		17.				
	Sundries Drs to *Caſh*, L. 41 : 7 : 2.					
.4	*Sloop Unity*, paid ¼ repairs,	L. 10 12 6				
.4	*Ship Swan*, paid ½ repairs, -	30 14 8				
.2				41	7	2
		18.				
.12	*Voyage to Boſton* Dr to *James Ballantine my account-current*, L. 1895 : 12 : 6.					
.18	For goods, per the Cochran, at 9 months,			1895	12	6
.18	*William Murdoch my account on time* Dr to *ditto my account of ſerges*, L. 227 : 6 : 8.					
.18	Received further advice, that he has now ſold my ſerges, payable at Whitſunday, the neat proceeds being 2480 guilders, which, at 22 d. make			227	6	8
		19.				
	Sundries Drs to *Peter Niſbet*, 90 l.					
.2	*Caſh*, received neat, -	L. 85 — —				
.1	*Profit and Loſs*, abated for ullage,	5 — —				
16				90	—	—

		L.	s.	d.
	April 20.			
.11	*Bills Payable* Drs to *Cash*, 100 l.			
—	Paid Peter Cheap's bill to John Henry, -	100	—	—
.2				
	21.			
.18	*George Friar my store* Dr to *Voyage to Boston*, L. 1325,			
—	8 s. 9 d.			
.12	Received advice of his safe arrival with the cargo per the Sarah, value per invoice, - -	1325	8	9
	23.			
.19	*William Boyd my account-current* Dr to *ditto Boyd my*			
—	*account of goods*, 1180 l.			
.17	Received further advice, that he has now sold for ready money my adventure per the Hopewell, neat proceeds, - - - -	1180	—	—
	24.			
.18	*George Friar my store* Dr to *Voyage to Boston*, L. 748,			
—	12 s. 6 d.			
.12	Received advice, that the Vernon is arrived, value of the cargo, - - -	748	12	6
	25.			
.16	*Peter Prince* Dr to *India Stock*, 522 l.			
—	Sold Peter Nisbet 400, at 130½ per cent. and re-			
.4	ceived his draught for the whole on ditto Prince, at sight, - - - -	522	—	—
	26.			
.19	*Flour* Dr to *Peter Prince*, L. 220, 10 s.			
.16	Bought of Andrew Sloan 70 quarters, at 63 s. and paid the same, by a draught on ditto Prince at sight,	220	10	—
	27.			
.11	*Bills Payable* Dr to *Peter Prince*, 140 l.			
.16	Paid Peter Cheap's bill to Oliver Hart, by a draught on ditto Prince, - -	140	—	—
.19	*Thomas Trader my account of Flour* Dr to *Flour*, 228 l.			
.19	10 s.			
	Put my 70 quarters into the hands of ditto Trader, for retail, prime cost, - -	228	10	—
	28.			
	Sundries Drs to *Voyage to Perth*, 100 l.			
.19	*James Ramsay my account-current*, in his hand, - - }	L. 60 — —		
.19	*Ditto Ramsay my account on time*, payable the 8th of June, }	40 — —		
.17		100	—	—
	Neat proceeds of my chest of china.			

April

				L.	s.	d.
		April 30.				
.11	*Charges of Merchandiſe* Dr to *Caſh*, L. 14 : 8 : 4.					
.2	Expended this month,			14	8	4
		May 1.				
	Sundries Drs to *William Boyd my account-current*, L. 1180.					
.3	*Rum*, 40 puncheons, 4200 gallons, at 3 s.	L. 630	— —			
.3	*Sugar*, 20 hhds, 240 C. at 40 s. per C.	480	— —			
.1	*Profit and Loſs*, for commiſſion and charges,	70	— —			
.19				1180	—	—
	Per the Rachel.					
.20	*Caſh* Dr to *Sundries*, L. 571, 4 s.					
.4	To *India Stock*, for 400, at 140 per C.	L. 560	— —			
.1	To *Profit and Loſs*, for exchange, at 2 per C.	11	4 —			
				571	4	—
		2.				
	Sundries Drs to *Caſh*, 1151 l.					
.3	*Rum*, for duties and charges here,	L. 1072	— —			
.3	*Sugar*, ditto,	79	— —			
.20				1151	—	—
		3.				
.19	*George Barclay* Dr to *Rum*, 110 l.					
.3	Sold 2 puncheons, at 55 l. on demand,			110	—	—
		4.				
	Sundries Drs to *Caſh*, 100 l.					
.3	*Rum*, for freight,	L. 75	— —			
.3	*Sugar*, ditto,	25	— —			
.20				100	—	—
		5.				
	Sundries Drs to *Profit and Loſs*, 1460 l.					
.7	*John Vernon*, for a legacy,	L. 500	— —			
.21	*Houſe at Charing-croſs*, rented at 80 l. per annum,	960	— —			
.1				1460	—	—
		7.				
.1	*Profit and Loſs* Dr to *Caſh*, 2 l. 2 s.					
.20	Paid in penalty for refuſing Norwich ſtuffs,			2	2	—

May

				L.	s.	d.
	May 8.					
.1	*Profit and Loſs* Dr to *Caſh*, 2 l.					
.20	Paid loſs of a wager on a horſe-race,			2	—	—
	9.					
	Sundries Drs to *George Barclay*, 110 l.					
.20	*Caſh*, in part of compoſition,	L. 41	5 —			
.5	*Bills Receiveable*, for Peter Blair's note, No 18. at 10 days,	41	5 —			
.1	*Profit and Loſs*, abated,	27	10 —			
				110	—	—
.19	10.					
.20	*Caſh* Dr to *Inſurance-account*, 18 l.					
.21	Received premium, at 3 per cent. for inſuring to John Steel 600 l. on board the Hynd, bound to Virginia,			18	—	—
	11.					
.20	*Caſh* Dr to *Royal Bank*, 200 l.					
.21	Opened a caſh-account with ditto bank for 3000 l. and drawn for			200	—	—
	12.					
.20	*Caſh* Dr to *Profit and Loſs*, L. 3, 3 s.					
.1	Gained a wager on the arrival of the Happy Janet from Smyrna, and received the betts,			3	3	—
	14.					
.21	*James Elliot* Dr to *Inſurance-account*, 10 l.					
.21	Inſured, at 2½ per cent. 400 l. on the Eliſabeth, bound to Bergen, premium due on demand,			10	—	—
	15.					
.21	*Herman Van Beek's account of goods* Dr to *Caſh*, L. 22 : 9 : 4.					
.20	Paid duties, freight, and other charges, on 30 matts flax, and 20 barrels madder, received, to ſell for his account, per the Venus,			22	9	4
	16.					
.20	*Caſh* Dr to *H. V. Beek's account of goods*, 30 l.					
.21	Received for 10 matts of his flax, at 3 l.			30	—	—
	17.					
.22	*George Wat* Dr to *H. V. Beek's account of goods*, 38 l.					
.21	Sold 4 barrels of his madder, at 9 l. 10 s. to pay at 10 days,			38	—	—

May

		L.	s.	d.
	May 18.			
	Sundries Drs to *H. V. Beek's account of goods*, 214 l.			
.20	*Caſh*, in part for 16 barrels madder, at 10 l. and 18 matts flax, at 3 l. - - - L. 160 — —			
.10	*George Knox*, for the balance on demand, - - 54 — —			
.21		214	—	—
	19.			
.22	*Flax* Dr to *H. V. Beek's account of goods*, L. 5, 10 s.			
.21	Taken to myſelf his remaining 2 matts flax, at 55 s.	5	10	—
	21.			
.21	*H. V. Beek's account of goods* Dr to *Profit and Loſs*, L. 7 : 10 : 11.			
.1	For my commiſſion, - -	7	10	11
	22.			
.20	*Caſh* Dr to *Thomas Trader my account of Flour*, 120 l.			
.19	Received to account, - -	120	—	—
	23.			
.20	*Caſh* Dr to *James Elliot*, 10 l.			
.21	Received premium on the Eliſabeth, -	10	—	—
	24.			
.20	*Caſh* Dr to *George Knox*, 54 l.			
.10	Received in full for V. Beek's goods, -	54	—	—
	25.			
.14	*George Bryce* Dr to *James Ramſay my account-current*, 30 l.			
.19	Value due by ditto Bryce on demand, -	30	—	—
	26.			
	Sundries Drs to *Royal Bank*, 100 l.			
.13	*Houſe in Fleetſtreet*, for repairs, L. 12 14 6			
.21	*Houſe at Charing-croſs*, ditto, - 40 10 6			
.20	*Caſh*, remaining, - - 46 15 —			
.21		100	—	—
.20	*Caſh* Dr to *Flax*, 6 l.			
.22	Received for my 2 matts, - -	6	—	—
	28.			
.22	*Herman Van Beek's account-current* Dr to *William Murdoch my account on time*, L. 227 : 6 : 8.			
.18	Received advice from ditto Murdoch, that he has now received payment for my ſerges, viz. 2480 guilders, for which I have drawn on him to ditto Beek, exchange at 22 d. makes Sterling, -	227	6	—

		L.	s.	d.
	May 31.			
.11	*Charges of Merchandiſe* Dr to *Caſh*, L. 13 : 15 : 9.			
.20	Expended this month, - - -	13	15	9
	June 1.			
	Sundries Drs to *George Wat*, 38 l.			
.20	*Caſh*, received neat, - L. 37 10 —			
.22	*H. V. Beek's account-current*, abated, — 10 —			
.22		38	—	—
	4.			
.22	*Elias Bell our warehouſe* Dr to *Royal Bank*, 800 l.			
.21	Sent him a draught for my $\frac{1}{8}$ capital, to be employed in a warehouſe at Glaſgow, for the ſale of Engliſh goods, - - - -	800	—	—
	5.			
.20	*Caſh* Dr to *George Bryce*, 30 l.			
.14	In full of my draught to him on James Ramſay,	30	—	—
	6.			
.20	*Caſh* Dr to *James Ramſay my account-current*, 30 l.			
.19	Received for his draught on Peter Punctual,	30	—	—
	7.			
.17	*Voyage to Leith* Dr to *Sundries*, L. 895, 10 s.			
.3	To *Rum*, for 20 puncheons, coſt L. 891 — —			
.20	To *Caſh*, for charges, - - 4 10 —			
		895	10	—
	Conſigned to Hugh Wilſon, per the Fanny.			
	8.			
.22	*Peter Hunter's account-current* Dr to *Sundries*, 29 l. 15 s.			
.23	To *Smith's office*, for premium, at 3 per cent. on 800 l. - } L. 24 — —			
.21	To *Inſurance-account*, for ditto, on 50 l. - - - } 1 10 —			
.1	To *Profit and Loſs*, for brokerage, 4 5 —			
		29	15	—
	Inſured on the Sailwell from Riga to Cadiz.			
	9.			
.20	*Caſh* Dr to *Inſurance-account*, 40 l.			
.21	Received premium, at 4 per cent. for inſuring to George Newlands 1000 l. on board the Induſtry, from Quebec to Gibraltar, - -	40	—	—
	11.			
.20	*Caſh* Dr to *Thomas Trader my account of Flour*, 122 l. 10 s.			
.19	Received in full of neat proceeds, - -	122	10	—

				L.	s.	d.
		June 12.				
.20 .7	*Caſh* Dr to *Duroys*, 192 l. Received for 160 pieces, at 24 s. -			192	—	—
		13.				
.10	*Sundries* Drs to *Fuſtians*, 220 l. 10 s.					
	Foreign Coin, for 80 moidores, at 26 s.	L. 104	— —			
	30 Joannes, at 70 s.	105	— —			
			L. 209	— —		
.20 .8	*Caſh*, for the balance of 180 pieces, at 24 s. 6 d. - -		11	10 —		
				220	10	—
		14.				
.16 .10	*Peter Prince* Dr to *Foreign Coin*, L. 251, 2 s.					
	Sold him 106 moidores, at 27 s.	L. 143	2 —			
	30 Joannes, at 72 s.	108	— —			
				251	2	—
		15.				
.23 .3 .7 .20	*Voyage to Hamburg* Dr to *Sundries*, L. 226 : 17 : 8.					
	To *Sugar*, for 2 hhds, valued at	L. 59	17 —			
	To *Jacob Ruſſel*, for 18 pieces callicoes, at 55 s. at 8 months,	49	10 —			
	To *Caſh*, for 8 fodder lead, at 12 l. 18 s. and charges at ſhipping,	117	10 8			
				226	17	8
	Conſigned to John Perkins, per the Dolphin.					
		16.				
.23 .17	*Hugh Wilſon my account of Rum* Dr to *Voyage to Leith*, L. 895, 10 s.					
	Received advice, that the Fanny is arrived at Leith with my 20 puncheons, which, with charges, coſt - - - - -			895	10	—
.23 .19	*Hugh Wilſon my account-current* Dr to *James Ramſay my account on time*, 40 l.					
	Remitted, by my order, in full of neat proceeds,			40	—	—
		18.				
.17 .23	*Cuſtomhouſe-debentures* Dr to *Voyage to Hamburg*, L. 7 : 11 : 9.					
	For drawback on 2 hhds ſugar exported, -			7	11	9

June

				L.	s.	d.
	June 19.					
.23	*Aſhes* Dr to *Sundries*, L. 221, 8 s.					
.12	To *Cochineal*, for 140 lb. at 16 s.	L. 112	— —			
.16	To *Peter Prince*, for -	109	8 —			
				221	8	—
	Bought 6 vats, containing 108 C. neat, at 41 s. per C.					
	20.					
.23	*Voyage to Dublin* Dr to *Sundries*, L. 223, 18 s.					
.23	To *Aſhes*, for 6 vats, 108 C. at 41 s.	L. 221	8 —			
.20	To *Caſh*, for ſhipping-charges,	2	10 —			
				223	18	—
	Conſigned to George Ewing, per the Anne.					
	21.					
.20	*Caſh* Dr to *Sundries*, L. 41 : 8 : 5.					
.5	To *Bills Receivable*, for Peter Blair's note, No 18. -	L. 41	5 —			
.1	To *Profit and Loſs*, for 1 month's intereſt, - - -	—	3 5			
				41	8	5
	22.					
.6	*Sir Iſaac Criſp* Dr to *Sundries*, 120 l.					
.5	To *Bills Receivable*, Colin Hume on Thomas Freeman, No 9.	L. 100	— —			
.20	To *Caſh*, for the balance, -	20	— —			
				120	—	—
	25.					
.22	*Herman Van Beek's account-current* Dr to *Caſh*, 8 l.					
.20	Paid his bill on me to James Hill, -			8	—	—
	26.					
.18	*George Friar my ſtore* Dr to *Voyage to Boſton*, L. 1895, 12 s. 6 d.					
.12	Ditto Friar writes me, that the Cochran is arrived, value of the cargo, - - -			1895	12	6

				L.	s. d.
	June 27.				
.24	*John Jeſſop's account-current* Dr to *Sundries*, L. 522, 18 s. 6 d.				
.13	To *George Dennis*, for 8 tuns lead, at 13 l. 10 s. at 9 months,	L. 108	— —		
.20	To *Caſh*, for 7536 lb. tanned leather, at 1 s. charges and premium,	399	— —		
.24	To *George Aiton*, for packing,	1	5 —		
.1	To *Profit and Loſs*, for my commiſſion,	14	13 6		
				522	18 6
	Per the Leah, Capt. Scot.				
	28.				
.24	*George Aiton* Dr to *Caſh*, L. 1, 5 s.				
.20	Paid him for packing John Jeſſop's leather,			1	5 —
	29.				
.17	*Cuſtomhouſe-debentures* Dr to *John Jeſſop's account-current*, L. 47, 2 s.				
.24	For drawback on his 7536 lb. leather,			47	2 —
	30.				
.11	*Charges of merchandiſe* Dr to *Caſh*, L. 14 : 10 : 6.				
.20	Expended this month,			14	10 6
	July 2.				
.20	*Caſh* Dr to *John Jeſſop's account-current*, 400 l.				
.24	Received for a draught on him, to George Stapleton, of 1920 piaſtres, at 50 d.			400	— —
	3.				
.21	*Royal Bank* Dr to *Hugh Wilſon my account-current*, 40 l.				
.23	Paid in by him the value of a bill remitted from Perth,			40	— —
	4.				
.22	*Elias Bell our warehouſe* Dr to *Warehouſe-bills*, 144 l.				
.24	For 4 vats white aſhes, containing 72 C. at 40 s. per C. bought of John Chapman, and diſpatched per the Mally of Carron, for our warehouſe, Glaſgow, and drawn on ditto Bell to ditto Chapman, for the value, at 8 months,			144	— —

July

				L.	s.	d.
	July 5.					
.24	*John Arnot's account-current* Dr to *Sundries*, L. 299, 5 s.					
.20	To *Caſh*, for 2000 pair thread ſtockings, charges, and intereſt of money advanced, -	L. 292	2 6			
.1	To *Profit and Loſs*, for my commiſſion, - -	7	2 6			
				299	5	—
	Per the Jean, for Antego.					
	6.					
	Sundries Drs to *Caſh*, 405 l.					
.5	*Joſeph Martin*, for principal,	L. 400	— —			
.1	*Profit and Loſs*, for 3 months intereſt,	5	— —			
.20				405	—	—
	7.					
.22	*Herman Van Beek's account-current* Dr to *Sundries*, L. 21 : 13 : 1.					
.24	To *James Duncan*, on demand, for 2 hhds tobacco, weighing neat 2240 lb. at 2¼ d. with charges,	L. 21	2 6			
.1	To *Profit and Loſs*, for commiſſion,	—	10 7			
				21	13	1
	Per the Friendſhip, for Amſterdam.					
	10.					
.24	*Ship Charlotte* Dr to *Bills Payable*, 870 l.					
.11	Bought ſaid ſhip, and granted my acceptance for the value to Alexander Simſon and company, at 6 months, - - - -			870	—	—
	11.					
	Sundries Drs to *Ship Charlotte*, 540 l.					
.20	*Caſh*, advanced for outfits, -	L. 100	— —			
.25	*George Urie and Company*, due when the ſhip returns,	440	— —			
.24				540	—	—
	Freighted by ditto Urie and Company, for a voyage to New York, out and home.					
	12.					
	Sundries Drs to *Bills Receivable*, 450 l.					
.9	*James Roſs*, for Burt on Wright, No 6. - -	L. 250	— —			
.9	*John Edwards*, for Burt's acceptance, No 7. - -	200	— —			
.5				450	—	—

July

		L.	s.	d.
	July 13.			
	Sundries Drs to *Peter Hunter's account-current*, 850 l.			
.23	*Smith's office*, insured there, - L. 800 — —			
.21	*Insurance-account*, underwrote by me, 50 — —			
		850	—	—
.22	Lost by insurance on the Sailwell from Riga to Cadiz.			
	14.			
.20	*Cash* Dr to *Smith's office*, 776 l.			
.23	Received in full for Peter Hunter, the premium being retained, - - -	776	—	—
	16.			
.20	*Cash* Dr to *Sundries*, L. 1012, 10 s.			
.9	To *Jacob Spencer*, for principal, L. 1000 — —			
.1	To *Profit and Loss*, for 3 months interest, - - 12 10 —			
		1012	10	—
	17.			
.22	*Peter Hunter's account-current* Dr to *Sundries*, 820 l. 5 s.			
.16	To *Peter Prince*, for a draught on him at sight, - L. 814 — —			
.1	To *Profit and Loss*, for brokerage, 6 5 —			
		820	5	—
	18.			
.22	*Elias Bell our warehouse* Dr to *Hooper and Aitcheson*, L. 218, 15 s.			
.25	For 50 bags hops, bought of them at 6 months, containing 87 C. 2 Q. neat, at 50 s. per C. dispatched per the Nelly of Carron, for our warehouse, Glasgow, - - -	218	15	—
	20.			
.25	*William Murray my account-proper* Dr to *Cash*, 200 l.			
.20	Dispatched per the Tay, for the use of our factory at Perth, 100 lb. silk, for which I paid,	200	—	—
	21.			
	Sundries Drs to *George Friar my account-current*, 1600 l.			
.25	*Snow Roselle*, cost at Boston, - L. 400 — —			
.25	*Voyage to St Kitt's*, for a cargo of provisions, with charges, 1200 — —			
.25		1600	—	—

July

		L.	s.	d.
	July 23.			
.24	*James Duncan* Dr to *Peter Prince*, L. 21 : 2 : 6.			
.16	Given him a draught on ditto Prince, in full for tobacco, - - - -	21	2	6
	23.			
.26	*John Gardiner my account-current* Dr to *ditto my account on time*, 480 l.			
.17	Received advice, that he has now got payment for my 10 pipes Madeira wine, - -	480	—	—
	24.			
.26	*James Lee's account-current* Dr to *Sundries*, L. 374, 2 s. 6 d.			
.3	To *Linen*, 106 pieces Scotch, 2650 yards, at 25 d. - } L. 276 — 10			
.3	To ditto, 20 pieces Iriſh, 500 yds, at 38 d. - - } 79 3 4			
.20	To *Caſh*, for ſhipping-charges, - 9 15 10			
.1	To *Profit and Loſs*, for commiſſion, - 9 2 6			
	Diſpatched for Philadelphia, per the Suſannah.	374	2	6
	25.			
.20	*Caſh* Dr to *Sundries*, 204 l.			
.26	To *James Lee's account-current*, for a bill on Robert Hay, Briſtol, at 3 days ſight, - } L. 200 — —			
.1	To *Profit and Loſs*, for exchange, at 2 per cent. - - } 4 — —			
		204	—	—
	26.			
.26	*Hugh Wilſon my account on time* Dr to *ditto my account of rum*, 1120 l.			
.23	For neat proceeds of my 20 puncheons now ſold, and payable the 1ſt of September, - -	1120	—	—
	27.			
.20	*Caſh* Dr to *Ship Swan*, 50 l.			
.4	Settled with the freighters, paid the maſter and owners, and retained my half of freight, -	50	—	—
	28.			
	Sundries Drs to *Caſh*, L. 50 : 12 : 6.			
.6	*George Moncrief*, for the neat of his account, - - } L. 50 — —			
.1	*Profit and Loſs*, for 3 months intereſt, - - - } — 12 6			
.20		50	12	6

July

			L.	s.	d.
	July 30.				
.20	*Caſh* Dr to *Sundries*, L. 351 : 9 : 2.				
	To *Bills Receivable*, for Niſbet on Jenkins, No 16. -	L. 350 — —			
.5 .1	To *Profit and Loſs*, for 1 month's intereſt, - -	1 9 2			
			351	9	2
	31.				
.11	*Charges of Merchandiſe* Dr to *Caſh*, L. 25 : 6 : 8.				
.20	Expended this month, - - -		25	6	8
	Auguſt 1.				
.8	*Voyage to Jamaica* Dr to *Sundries*, L. 463, 10 s.				
.26	To *James Macfee my account-current*, for 30 laſts herring, which, with commiſſion and charges, amount to - -	L. 450 — —			
.23	To *Smith's office*, for premium of inſurance, at 3 per cent.	13 10 —			
			463	10	—
	Conſigned to Hugh Clark, per the Brothers.				
	2.				
.20	*Caſh* Dr to *Elias Bell our warehouſe*, 412 l.				
.22	For a draught on the Royal Bank of 400 l. which I have ſold at 3 per cent. exchange, - -		412	—	—
	3.				
.22	*Elias Bell our warehouſe* Dr to *Sundries*, 228 l.				
.16	To *Peter Prince*, for my draught, in part of 80 hhds porter, at 43 s. 6 d. and hhds 13 s. 6 d. each, if not returned,	L. 128 — —			
.26	To *Ambroſe and Allan*, for the balance, at 6 months, -	100 — —			
			228	—	—
	Diſpatched, per the Unity of Borrowſtounneſs, for our warehouſe at Glaſgow.				
	4.				
.23	*Smith's office* Dr to *Caſh*, L. 13, 10 s.				
.20	Paid premium on my cargo, per the Brothers,		13	10	—

Auguſt

			L.	s.	d.
		Auguſt 6.			
	Sundries Drs to *Caſh*, L. 252, 10s.				
.26	*James Macfee my account-current*, for a bill on George Murdoch, Glaſgow, at ſight,	L. 250 — —			
.1	*Profit and Loſs*, for 1 per cent. exchange,	2 10 —			
.20			252	10	—
	Remitted to Ayr.				
		8.			
.26	*James Macfee my account-current* Dr to *John Gardiner my account-current*, 200l.				
.26	Drawn on ditto Gardiner to ditto Macfee, at ſight,		200	—	—
		9.			
.12	*Peter Smith* Dr to *Peter Prince*, 200l.				
.16	Paid him in full by a draught on ditto Prince,		200	—	—
		10.			
.22	*Elias Bell our warehouſe* Dr to *Peter Prince*, 315l.				
.16	For my draught, in full of 150lb. ſilk, diſpatched by the Katharine of Carron,		315	—	—
		13.			
.26	*George Roy's account of Sugar* Dr to *Caſh*, 127l.				
.20	Paid duties, freight, and charges, on 30 hhds, containing 300 C. neat, conſigned for ſale, per the Butterfly,		127	—	—
		14.			
.20	*Caſh* Dr to *John Gardiner my account-current*, 280l.				
.26	Received for my draught on him to Timothy Tait		280	—	—
		15.			
	Sundries Drs to *Cambrics*, 140l.				
.27	*Edward Hope my account in company*, for my half ſhare of 56 pieces, at 50s.	L. 70 — —			
.27	*Ditto Hope my account-proper*, for his half due to me,	70 — —			
.6			140	—	—
		16.			
	Sundries Drs to *Caſh*, L. 210 : 9 : 6.				
.26	*James Lee's account-current*, for bill, charges of proteſt, poſtages, and re-exchange,	L. 206 9 6			
.1	*Profit and Loſs*, for exchange,	4 — —			
.20			210	9	6
	Returned his bill, with proteſt, to Philadelphia.				

L. n. 3.

				L.	s.	d.
		August 18.				
.20	*Cash* Dr to *Edward Hope my account proper*, 70 l.					
	Received for his half-share of cambrics,			70	—	—
.27		20.				
.27	*George Ewing my account-current* Dr to *Voyage to Dublin*, L. 240, 10 s.					
.23	For neat proceeds of my ashes,			240	10	—
		21.				
.14	*Simon Short* Dr to *Sundries*, 210 l.					
	To *Cash*, paid neat,		L. 208 — —			
.20	To *Profit and Loss*, abated,		2 — —			
.1				210	—	—
		22.				
.5	*Bills Receivable* Dr to *George Roy's account of Sugar*, L. 251 : 11 : 3.					
.26	Sold Peter Tom, per bill, No 19. at 3 months, 10 hhds, weighing neat 100 C. 2 Q. 14 lb. at 50 s. per C.			251	11	3
		23.				
	Sundries Drs to *Edward Hope my account in company*, 80 l.					
.20	*Cash*,		L. 20 — —			
.3	*Linen*, 4 pieces Irish, 100 yds, at 3 s.		15 — —			
.10	*George Knox*, for a bill on him at sight,		45 — —			
				80	—	—
.27	In full of neat proceeds.					
		24.				
.27	*Ship Phenix in company with George Kent* Dr to *Sundries*, 640 l.					
.20	To *Cash*, for my half-share of the price,		L. 320 — —			
.27	To *George Kent's account in company*, for his half-share,		320 — —			
				640	—	—
		25.				
.27	*Ship Phenix in company with George Kent* Dr to *Cash*, L. 16, 10 s.					
.20	Paid the carpenter his bill of repairs,			16	10	—
		28.				
.20	*Cash* Dr to *Ship Phenix in comp. with G. Kent*, 30 l.					
	Received ½ month's freight,			30	—	—
.27		29.				
.27	*Ship Phenix in comp. with G. Kent* Dr to *Cash*, 18 l.					
.20	Paid premium for insuring 600 l. to and from Cadiz,			18	—	—

August

		L.	s.	d.
	August 30.			
.20	*Cash* Dr to *Elias Bell our warehouse*, L. 360 l. 10 s.			
.22	Sold his draught of 350 l. at 3 per cent. exchange,	360	10	—
	31.			
.11	*Charges of Merchandise* Dr to *Cash*, L. 10 : 18 : 6.			
.20	Expended this month, - -	10	18	6
	September 1.			
.27	*Brocades* Dr to *William Murray my account proper*, 45 l.			
.25	For 3 pieces, 20 yards each, at 15 s. per yard,	45	—	—
	4.			
.21	*Royal Bank* Dr to *Hugh Wilson my account on time*, 1120 l.			
.26	For neat proceeds of my rum, paid in by him,	1120	—	—
	5.			
.28	*Broad Cloth in company with R. Nairn and C. Maxton* Dr to *Sundries*, 800 l.			
.28	To *R. Nairn's account proper*, paid by him in part for 8 bales, 40 pieces, 1600 yards, at 10 s. per yard, - - - L. 200 — —			
.28	To *C. Maxton's ditto*, - 100 — —			
.20	To *Cash*, paid by me, L. 100 — —			
.16	To *Peter Prince*, for my draught, 100 — —			
	200 — —			
.8	To *Edward Harley*, for our joint acceptance, at 10 days, 300 — —			
		800	—	—
	. . . . .			
.28	*R. Nairn's account proper* Dr to *Ditto his account in company*, L. 266 : 13 : 4.			
.28	For his $\frac{1}{3}$ of broad cloth in company, -	266	13	4
	. . . . .			
.28	*C. Maxton's ditto*, - - -	266	13	4
.28				
	6.			
.28	*Voyage to Guernsey in company* Dr to *Sundries*, 202 l.			
.28	To *Broad Cloth in company with R. Nairn and C. Maxton*, for 2 bales, 10 pieces, 400 yards, at 10 s. - - - L. 200 — —			
.20	To *Cash*, for charges at shipping, 2 — —			
		202	—	—
	Consigned to George Duff, per the Lark.			

		L.	s.	d.
	September 7.			
.29	*Charles Snell* Dr to *Broad Cloth in company with R. Nairn and C. Maxton*, 240l.			
.28	Sold on demand 2 bales, 10 pieces, 400 yards, at 12 s. - - - -	240	—	—
	8.			
.20	*Cash* Dr to *Broad Cloth in company with R. Nairn and C. Maxton*, 230l.			
.28	Received for 2 bales, 10 pieces, 400 yards, at 11 s. 6 d. - - - -	230	—	—
	10.			
	Sundries Drs to *Cash*, 120l.			
.28	*R. Nairn's account proper*, paid to him, - - - L. 110 — —			
.28	*C. Maxton's ditto*, - - 10 — —			
.20		120	—	—
	11.			
	Sundries Drs to *Broad Cloth in company with R. Nairn and C. Maxton*, 250l.			
.20	*Cash*, in part for 2 bales, 10 pieces, 400 yards, at 12 s. 6 d. per yard, - - - L. 150 — —			
.29	*John Gustard*, at 6 days, - 100 — —			
.28		250	—	—
	12.			
.29	*George Roy's account-current* Dr to *Sundries*, L. 294, 5 s. 9 d.			
.29	To *Arthur Gwin my account-current*, for provisions, with charges, per the Rebecca, - L. 291 7 6			
.1	To *Profit and Loss*, for my commission, - - 2 18 3			
		294	5	9
	13.			
.29	*Arthur Gwin my account-current* Dr to *George Ewing my account-current*, L. 240, 10 s.			
.27	Remitted him a draught on ditto Ewing at sight, for 260l. Irish, which, exchange at 7½, makes	240	10	—
	14.			
	Sundries Drs to *Rum*, 220l.			
.20	*Cash*, in part for 4 puncheons, at 55l. - - - L. 80 — —			
.5				
.3	*Bills Receivable*, for Peter Black on Robert Rich, No 20. at 3 months, - - 140 — —			
		220	—	—

September

			L.	s.	d.
	September 15.				
.5	*Bills Receivable* Dr to *George Roy's account of Sugar*, L. 250 : 12 : 6.				
.26	For a bill on John Ireland, No 21. at 3 months, in part for 10 hhds, weighing 100 C. 1 Q. at 50 s. per C.	L. 150 — —			
	For George Mather's acceptance, No 22. at ditto,	100 12 6			
			250	12	6
	17.				
	Sundries Drs to *Bills Receivable*, 140 l.				
.20	*Cash*, in part for Peter Black's bill, No 20. on Robert Rich, retired,	L. 40 — —			
.5	*Bills Receivable*, for 1 on John Love, No 23. at 3 months,	100 — —			
.5			140	—	—
	18.				
.20	*Cash* Dr to *Sundries*, 408 l.				
.25	To *George Friar my account-current*, for Greig on Fullarton, at 60 days sight,	L. 400 — —			
.18	To *Ditto my store*, for exchange, at 2 per cent.	8 — —			
			408	—	—
	19.				
.29	*Household-furniture* Dr to *Cash*, 200 l.				
.20	Bought and paid to the amount of		200	—	—
	21.				
.8	*Edward Harley* Dr to *Cash*, 300 l.				
.20	Paid our conjunct acceptance,		300	—	—
	22.				
.20	*Cash* Dr to *Sundries*, 385 l.				
	To *Charles Snell*,	L. 240 — —			
.29	To *John Gustard*,	100 — —			
.29	To *George Knox*,	45 — —			
.10			385	—	—
	24.				
.29	*John Perkins my account-current* Dr to *Voyage to Hamburg*, L. 300.				
.23	For neat proceeds of my goods per the Dolphin, amounting to L. 528, 15 s. Flemish, exchange at 35 s. 3 d. makes		300	—	—

September

		L.	s.	d.
	September 25.			
.30	*Voyage from Jamaica* Dr to *Voyage to Jamaica*, 520 l.			
.8	Hugh Clark adviſes, that the Brothers arrived ſafe, that he has ſold my herring, and, in full of neat proceeds, has ſhipped on board the Nightingale, now at ſea, 30 puncheons rum, containing 3125 gallons, which, with charges, coſt - -	520	—	—
	26.			
.20	*Caſh* Dr to *Cuſtomhouſe-debentures*, L. 54 : 13 : 9.			
.17	Received drawback on 2 hhds ſugar exported to Hamburg, - L. 7 11 9			
	Ditto on 7536 lb. leather to Leghorn, 47 2 —			
		54	13	9
	27.			
.5	*Bills Receivable* Dr to *John Perkins my account-current*, 300 l.			
.29	Remitted by him in full of neat proceeds, viz.			
	1 on John Alſton, Hull, No 24. at 20 days ſight, - L. 100 — —			
	1 on Jacob Finch, Norwich, No 25. at 30 days ſight, - 200 — —			
		300	—	—
	28.			
.30	*Sherry in company with George Kent* Dr to *Richard Owen*, L. 236, 10 s.			
.30	For 9 pipes, viz. 4 at 26 l. and 5 at 26 l. 10 s. due on demand, - - - -	236	10	—
	. . . . .			
.30	*George Kent's account proper* Dr to *Ditto his account in company*, L. 118 l. 5 s.			
.27	For his half-ſhare of 9 pipes ſherry, -	118	5	—
	29.			
.11	*Charges of Merchandiſe* Dr to *Caſh*, L. 14 : 8 : 4.			
.20	Expended this month, - - -	14	8	4
	October 1.			
.20	*Caſh* Dr to *George Kent's account proper*, L. 118, 5 s.			
.30	Received his half-ſhare of the price of our 9 pipes ſherry, - - - -	118	5	—

		L.	s.	d.
	October 2.			
.30	*Samuel Quint my account of Bills* Dr to *Caſh*, 804 l.			
	For Barland on Banks, at 40 days, L. 300 — —			
.20	Dawſon on Dobby, at 60 days, 500 — —			
	Value paid, with exchange, at ½ per cent. - - 4 — —			
		804	—	—
	Remitted to ditto Quint, Briſtol, to ſell for my account.			
	3.			
.30	*Richard Owen* Dr to *Caſh*, L. 236, 10 s.			
.20	Paid him in full for ſherry, - -	236	10	—
	4.			
.30	*Samuel Quint my account of Bills* Dr to *Peter Prince*, 500 l.			
.16	Remitted to ſell for my account a bank-bill, at 30 days date, value paid by a draught on ditto Prince,	500	—	—
	5.			
	Sundries Drs to *Sherry in comp. with G. Kent*, 145 l.			
.20	*Caſh*, in part for our 5 beſt pipes, at 29 l. - - L. 120 — —			
.30	*Edward Turner*, for the balance, on demand, - - 25 — —			
.30		145	—	—
	6.			
.30	*Samuel Quint my account of Bills* Dr to *Caſh*, 300 l.			
.20	Remitted Primroſe on Piercy, at 90 days, value paid, - - - -	300	—	—
	9.			
.20	*Caſh* Dr to *Sherry in comp. with G. Kent*, L. 110, 8 s.			
.30	Received for 4 pipes, at 27 l. 12 s. -	110	8	—
	10.			
.20	*Caſh* Dr to *Edward Turner*, 25 l.			
.30	Received in full for our ſherry, - -	25	—	—
	11.			
.30	*Sherry in comp. with G. Kent* Dr to *Sundries*, L. 10, 10 s. 6 d.			
.20	To *Caſh*, for cellar-rent and charges, L. 3 2 —			
.1	To *Profit and Loſs*, for my commiſſion, 7 8 6			
		10	10	6
	12.			
.27	*G. Kent's account in comp.* Dr to *Caſh*, L. 122 : 8 : 9.			
.20	Paid him his half-ſhare of neat proceeds on ſherry,	122	8	9
	October			

		L.	s.	d.
	October 13.			
.31	*Lottery-Tickets* Dr to *Caſh*, 30 l.			
.20	Paid for No 542. and 788. - -	30	—	—
	15.			
.5	*Bills Receivable* Dr to *Voyage to Guernſey*, 220 l.			
.28	George Duff having ſold our broad cloth, has remitted the neat proceeds in a draught, No 26. on Harris and Company at ſight, - -	220	—	—
	16.			
.31	*Three per cent. Annuities* Dr to *Lottery-Tickets*, 2000 l.			
.31	My ticket No 788. turns out a prize in ditto of	2000	—	—
	17.			
.20	*Caſh* Dr to *Bills Receivable*, 220 l.			
.5	Received in full of G. Duff's draught, No 26. on Harris and Company, - - -	220	—	—
	18.			
	Sundries Drs to *Caſh*, 120 l.			
.28	*R. Nairn's account proper*, paid to him, L. 60 — —			
.28	*C. Maxton's ditto*, - - 60 — —			
.20		120	—	—
	20.			
.3	*Rum* Dr to *Voyage from Jamaica*, 520 l.			
.30	The Nightingale being arrived, I have received my 30 puncheons rum, containing 3125 gallons, which, per invoice, coſt - - -	520	—	—
	22.			
.20	*Caſh* Dr to *Samuel Quint my account of Bills*, 816 l.			
.30	Remitted me, in full of Barland on Banks, and Dawſon on Dobby, commiſſion deduced, a draught at ſight on George Knox, which he has paid,	816	—	—
	23.			
.3	*Rum* Dr to *Caſh*, 669 l.			
.20	Paid duties, freight, and charges, -	669	—	—
	24.			
.16	*Peter Prince* Dr to *Samuel Quint my account of Bills*, 515 l.			
.30	In full of the bank-bill remitted him the 4th current, - - - -	515	—	—

			L.	s.	d.
	October 25.				
.31 / .25	*George Lyon my account current* Dr to *Voyage to St Kitts*, 1800 l.				
	For neat proceeds of cargo from G. Friar per the Roſelle, - - -		1800	—	—
	. . . . .				
	Sundries Drs to *George Lyon my account-current*, 2320 l.				
.3	*Rum*, 80 puncheons, 8336 gallons, at 33 d. per gallon,	L. 1146 4 —			
.3	*Sugar*, 90 hhds, 810 C. neat, at 24 s. - -	972 — —			
1. / .31	*Profit and Loſs*, for charges and commiſſion, - -	201 16 —			
			2320	—	—
	Per the Roſelle.				
	26.				
.8 / .30	*Edward Harley* Dr to *Samuel Quint my account of Bills*, L. 304, 10 s.				
	Received, as neat proceeds of Primroſe on Piercy, a draught on ditto Harley, at 10 days, -		304	10	—
	27.				
	Sundries Drs to *Caſh*, L. 1966 : 6 : 9.				
.3	*Rum*, for duties and charges, -	L. 1702 13 —			
.3	*Sugar*, ditto, - -	263 13 9			
.20			1966	6	9
	29.				
.25 / .16	*Voyage to St Kitts* Dr to *Peter Prince*, 170 l.				
	Given the maſter of the Roſelle an order on him for		170	—	—
	30.				
.5 / .26	*Bills Receivable* Dr to *G. Roy's account of Sugar*, L. 247 : 16 : 3.				
	Sold Simon Crouch, per bill No 27. at 2 months, ditto Roy's remaining 10 hhds ſugar, containing 99 C. 14 lb. at 50 s. per C. - -		247	16	3
	31.				
.11 / .20	*Charges of Merchandiſe* Dr to *Caſh*, L. 13 : 4 : 8.				
	Expended this month, - -		13	4	8
	November 1.				
.26	*George Roy's account of Sugar* Dr to *Sundries*, L. 25.				
.20	To *Caſh*, for cellar-rent, and petty charges, - -	L. 3 — —			
.1	To *Profit and Loſs*, for commiſſion, and intereſt on money advanced,	22 — —			
			25	—	—

				L.	s.	d.
	November 2.					
.31	*Flowered Stuffs* Dr to *James Ward*, 210 l.					
.31	Bought 70 pieces, at 3 l. to pay at 3 months,			210	—	—
	3.					
.31	*Voyage to Liſbon in company with Simon King and John Oker* Dr to *Sundries*, 980 l.					
.32	To *Simon King's account proper*, for 300 pieces ſerges, at 30 s.	L.	450 — —			
.32	To *John Oker's account proper*, for 90 pieces frieze, at 3 l.		270 — —			
.31	To *Flowered Stuffs*, for 70 pieces, at 3 l.		210 — —			
.20	To *Caſh*, for charges and premium,		50 — —			
				980	—	—
	Conſigned to Philip Jenkins per the Thiſtle.					
	. . . . .					
.32	*Simon King's account proper* Dr to *Ditto his account in company*, L. 326 : 13 : 4.					
.32	For his $\frac{1}{3}$ of voyage to Liſbon,			326	13	4
	. . . . .					
.32	*John Oker*, ditto,			326	13	4
.32	5.					
.32	*Simon King's account proper* Dr to *Sundries*, L. 123, 6 s. 8 d.					
.32	To *John Oker's account proper*, paid by him,	L.	56 13 4			
.20	To *Caſh*, paid by me,		66 13 4			
				123	6	8
	6.					
.32	*Oil in company with Simon King and John Oker* Dr to *George Wood*, 630 l.					
.32	Bought 30 tuns, at 21 l. on demand,			630	—	—
	. . . . .					
.32	*Simon King's account proper* Dr to *Ditto his account in company*, 210 l.					
.32	For his $\frac{1}{3}$ of 30 tuns oil,			210	—	—
	. . . . .					
.32	*John Oker*, ditto,			210	—	—
.32	7.					
.20	*Caſh* Dr to *Edward Harley*, L. 304, 10 s.					
.8	In full of Samuel Quint's bill on him,			304	10	—

		L.	s.	d.
	November 8.			
20	*Cash* Dr to *Jacob Orr my account of Bills*, L. 93, 15 s.			
33	Remitted me a bill of 1000 guilders, valued at 22 d. on George Dunlop, Rotterdam, at 31 days, L. 91 13 4			
	Which I have sold at 22¼ d.; the exchange is, L. 2 1 8			
		93	15	—
	9.			
23	*Jacob Orr my account of Bills* Dr to *Cash*, 303 l.			
20	Remitted Wedder on Brent, at 90 days, L. 300 — —			
	Exchange 1 per cent. 3 — —			
		303	—	—
	10.			
20	*Cash* Dr to *Profit and Loss*, 15 l.			
1	Received of George Evans 1 year's interest of 300 l. the principal being continued in his hands,	15	—	—
	12.			
	Sundries Drs to *Cash*, 241 l.			
9	*Drummond's Shoe-factory*, L. 240 — —			
1	*Profit and Loss*, for 1 month's interest, 1 — —			
20		241	—	—
	13.			
20	*Cash* Dr to *Sundries*, 565 l.			
13	To *House in Fleet-street*, for rent till Martinmas last, L. 25 — —			
21	To *House at Charing-cross*, ditto, 40 — —			
7	To *John Vernon*, for Cousin's legacy, 500 — —			
		565	—	—
	14.			
33	*House-expences* Dr to *Cash*, 58 l.			
20	Paid house-rent, window-tax, and tradesmens bills, for last year,	58	—	—
33	*J. Orr my account of Bills* Dr to *Peter Prince*, 500 l.			
16	Remitted Crumpet on Craig, at 60 days, value paid by an order on ditto Prince,	500	—	
	15.			
11	*Charges of Merchandise* Dr to *Cash*, 105 l.			
20	Paid shop and ware-room rent, and clerks fees,	105	—	—

				L.	s.	d.
		November 16.				
.32	*George Wood* Dr to *Sundries*, 630 l.					
.32	To *Simon King's account proper*, paid by him,	L. 120 — —				
.32	To *John Oker's account proper*, paid by him,	220 — —				
.20	To *Cash*, paid by me,	290 — —				
				630	—	—
.20	*Cash* Dr to *Jacob Orr my account of Bills*, 305 l.					
.33	At 30 days, to D. Swinton, exchange 2 per cent.	L. 200 — —				
	At 60 days, to ditto, exchange 1 per cent.	100 — —				
	Exchange,	5 — —				
				305	—	—
	Drawn in favour of David Swinton, value received.					
		17.				
	Sundries Drs to *Simon King's account proper*, 90 l.					
.32	*John Oker's account proper*, paid to him,	L. 10 — —				
.20	*Cash*, paid to me,	80 — —				
.32				90	—	—
		20.				
.20	*Cash* Dr to *Jacob Orr my account of Bills*, 710 l.					
.33	Drawn to Peter Ward, at 10 days,	L. 300 — —				
	Exchange 2 per cent.	6 — —				
	—— to ditto, at 20 days,	400 — —				
	Exchange 1 per cent.	4 — —				
				710	—	—
		21.				
.33	*James Grant* Dr to *Oil in company with Simon King and John Oker*, 24 l.					
.32	Sold him 1 tun, on demand,			24	—	—
		22.				
	Sundries Drs to *Jacob Orr my account of Bills*, 203 l.					
.5	*Bills Receivable*, for John Skene's note, No 28. on demand,	L. 200 — —				
.20	*Cash*, for exchange, at 1½ per cent.	3 — —				
.23				203	—	—

		L.	s.	d.
	November 23.			
	Sundries Drs to *Oil in company with Simon King and John Oker*, L. 211. 10 s.			
.20	*Caſh*, in part for 9 tuns, at L. 23, 10. s. - - } L. 111 10 —			
.33	*John Whiſton*, for balance, on demand, 100 — —			
.32		211	10	—
	24.			
.33	*Jacob Orr my account of Bills* Dr to *Bill Receivable*, 200 l.			
.5	Received in full of John Skene's note, No 28. and remitted the ſame in Borrel's on Blanter, at 80 days, par, - - - -	200	—	—
	26.			
.33	*Jacob Orr my account of Bills* Dr to *Caſh*, 2 s. 6 d.			
.20	Paid for proteſting Ramſay's on Ronald, -	—	2	6
	27.			
.33	*Canary in company with Simon King and John Oker* Dr to *Oil in company with ditto*, 480 l.			
.32	Received 12 pipes, viz. 6 at 42 l. and 6 at 38 l. in barter for 20 tuns, at 24 l. - -	480	—	—
	28.			
.29	*Arthur Gwin my account-current* Dr to *Jacob Orr my account of Bills*, L. 50 : 17 : 6.			
.33	Remitted him in full a draught on ditto Orr at ſight, - - - -	50	17	6
	29.			
.20	*Caſh* Dr to *John Whiſton*, 100 l.			
.33	Received in full for our oil, - -	100	—	—
	30.			
.11	*Charges of Merchandiſe* Dr to *Caſh*, L. 15 : 14 : 6.			
.20	Expended this month, - - -	15	14	6
	December 3.			
.20	*Caſh* Dr to *Canary in company with Simon King and John Oker*, 276 l.			
.33	Received for our 6 beſt pipes, at 46 l. -	276	—	—
	4.			
.33	*John Kemp our account of Bills* Dr to *Caſh*, 606 l.			
.20	For the following bills remitted him to ſell for our account:			
	Anderſon on Burt, at 20 days date, L. 400 — —			
	Ker on Butler, at 30 days, - 200 — —			
	Value paid, with 1 per cent. exchange, 6 — —			
		606	—	—

December

		L.	s.	d.
	December 5.			
	Sundries Drs to *James Grant*, 24 l.			
.20	*Caſh*, received in compoſition of his debt, - - L. 9 12 —			
.32	*Oil in comp. with S. King and John Oker*, abated, - - 14 8 —			
.33			24	— —
	6.			
	Sundries Drs to *Canary in company with S. King and J. Oker*, 228 l.			
.32	*S. King's account in company*, for 2 pipes taken to himſelf, as his ſhare of what remains, - - L. 76 — —			
.32	*J. Oker's account in comp.* for ditto, 76 — —			
.34	*Canary*, for 2 pipes retained, as my ſhare, 76 — —			
.33			228	— —
.34	*George Pitt's account of Bills* Dr to *ditto his account current*, L. 933 : 18 : 8.			
.34	Remitted me for ſale a bill on David Turner, of 3502,250 rees, at 10 days ſight, valued at 64 d. per millree, - - - -		933	18 8
	7.			
.33	*J. Kemp our account of Bills* Dr to *P. Prince*, 500 l.			
.16	Remitted Hunter on Knox, at 40 days, value paid at par, by an order on ditto Prince, - -		500	— —
	8.			
.20	*Caſh* Dr to *Ship Phœnix in comp. with G. Kent*, 170 l.			
.27	Received in full for freight, - -		170	— —
	10.			
.34	*George Pitt's account of Bills* Dr to *ditto his account current*, 750 l.			
.34	For Steel on Stamford, remitted me for ſale, 6000 crowns, at 14 days ſight, valued at 30 d. per crown,		750	— —
.33	*John Kemp our account of Bills* Dr to *Caſh*, 700 l.			
.20	Remitted Crawfurd on Kennet, at 10 days ſight, - - L. 400 — —			
	Burnet on Bell, at 20 days date, 300 — —		700	— —
	Value paid at par.			
	December			

		L.	s.	d.
	December 11.			
34	*Mr Jones and Company* Dr to *Ship Phenix in company with George Kent*, 700 l.			
27	Sold our Phenix, to pay at 3 months, -	700	—	—
	12.			
34	*Philip Jenkins our account current* Dr to *Voyage to Liſbon in comp. with S. King and J. Oker*, 1150 l.			
31	Received advice from ditto Jenkins, that the Thiſtle arrived ſafe, and that he hath ſold our cargo for ready money, the neat proceds amounting to 4312,500 rees, which, exchange at 64 d. per millree, in Sterling, is - - - - -	1150	—	—
	13.			
20	*Caſh* Dr to *George Urie and Company*, 440 l.			
25	Received in full for freight of the Charlotte, arrived from New York, - - -	440	—	—
	14.			
20	*Caſh* Dr to *Ph. Jenkins our account current*, 1150 l.			
34	Drawn on him in favour of Harris and Company, for 4312,500 rees; and received value at 64 d. per millree, - - - - -	1150	—	—
	15.			
31	*Voyage to Liſbon in company with S. King and J. Oker* Dr to *Profit and Loſs*, L. 17, 5 s.			
1	For my commiſſion, - - -	17	5	—
	17.			
34	*R. Ainſley's account of Sugar* Dr to *Caſh*, L. 18 : 10 : 6.			
20	Conſigned from Jamaica per the Jeany, for ſale, and returns, 40 hhds, containing 360 C. neat, charges paid here being, - - -	18	10	6
	18.			
34	*R. Ainſley's account of Sugar* Dr to *Caſh*, L. 113, 17 s.			
20	Paid duties, - - -	113	17	—
34	*George Pitt's account current* Dr to *ditto his account of Bills*, L. 941 : 4 : 7.			
34	Sold his bill on David Turner, of 3502,250 rees, at 64½ d. per millree, and remitted the value, -	941	4	7

		L.	s.	d.
	December 19.			
.34	*George Pitt's account current* Dr to *ditto his account of Bills*, L. 787, 10 s.			
.34	Sold Steel on Stamford, 6000 crowns, at 31½ d. per crown, value remitted to ditto Pitt, -	787	10	—
.34	*Robert Ainsley's account of Sugar* Dr to *Sundries*, 40 l.			
.20	To *Cash*, paid Captain Mill, - L. 25 — —			
.16	To *Peter Prince*, given a draught on him for - - L. 15 — —			
		40	—	—
	In full for freight.			
	20.			
.20	*Cash* Dr to *John Kemp our account of Bills*, 1122 l.			
.33	Remitted me a draught on George Ellis, which he has paid, being in full of Anderson on Burt, Ker on Butler, and Hunter on Knox, exchange 2 per cent.	1122	—	—
	21.			
.3	*Rum* Dr to *Cash*, L. 1, 5 s.			
.20	Paid cooperage, &c. on my rum per the Roselle,	1	5	—
	23.			
.16	*P. Prince* Dr to *James Lee's account current*, 200 l.			
.26	Received a draught from ditto Lee on Peter Crawfurd, at ten days sight; and given in the same to ditto Prince, - - -	200	—	—
	24.			
.16	*Peter Prince* Dr to *John Kemp our account of Bills*, L. 710, 10 s.			
.33	Remitted me a draught on Ronald Gibson, at 60 days, in full of Crawfurd on Kennet, and Burnet on Bell, exchange 1½ per cent.; which I have given in to ditto Prince, - - -	710	10	—
	25.			
.5	*Bills Receivable* Dr to *John Arnot's account current*, L. 299, 5 s.			
.24	Remitted me a draught on Jonathan Swift, No 29. at 40 days sight, for - -	299	5	—
	26.			
	Sundries Drs to *Ship Charlotte*, 900 l.			
.20	*Cash*, in part for said ship, sold to G. Urie and Company, - L. 500 — —			
.5	*Bills-Receivable*, for a draught on Harris and Co. No 30. at 90 days, 400 — —			
.24		900	—	—

December

		L.	s.	d.
	December 27.			
.26	*Ambroſe and Allan* Dr to *Elias Bell our warehouſe*, 54 l.			
.22	For 80 empty hhds returned, valued at 13 s. 6 d. each, - - - -	54	—	—
	28.			
	Sundries Drs to *George Friar my ſtore*, 4770 l.			
.25	*George Friar my account current*, for money received by him ſince his arrival, - - L. 2400 — —			
.34	*Ditto my account on time*, for outſtanding debts, - 1200 — —			
.35	*Balance*, for goods on hand, - 1170 — —			
.18		4770	—	—
.18	*George Friar my ſtore* Dr to *ditto my account current*, 250 l.			
.25	For his commiſſion, clerks fees, and charges of the ſtore, - - - -	250	—	—
	I. n. 2.			
	29.			
.22	*Elias Bell our warehouſe* Dr to *Profit and Loſs*, L. 142, 15 s.			
.1	For my ½ gained at Glaſgow, - -	142	15	—
	31.			
.17	*William Murray my account in company* Dr to *Profit and Loſs*, L. 56 : 13 : 4.			
.1	For my ⅓ gained on our Silk-factory at Perth,	56	13	4
.33	*Houſe-expences* Dr to *Caſh*, L. 300.			
.20	Laid out on my family ſince the 1ſt of January laſt,	300	—	—
.11	*Charges of Merchandiſe* Dr to *Caſh*, L. 34 : 18 : 6.			
.20	Expended on my trade this month, -	34	18	6

		Cash, Dr	Fo	L.	s.	d.
1769						
Sept.	8	To *Broad Cloth in company*, - -	28	230	—	—
	11	To *ditto*, in part for 2 bales, -	28	150	—	—
	14	To *Rum*, in part for 4 puncheons, -	3	80	—	—
	17	To *Bills Receivable*, in part, -	5	40	—	—
	18	To *Sundries*, for a bill with exchange,		408	—	—
	22	To *Sundries*, in full, - -		385	—	—
	26	To *Cuſtomhouſe-debentures*, -	17	54	13	9
		Received this month, -		1347	13	9
Oct.	1	To *G. Kent's account proper*, -	30	118	5	—
	5	To *Sherry in company*, in part for 5 pipes,	30	120	—	—
	9	To *ditto*, for 4 pipes, - -	30	110	8	—
	10	To *Edward Turner*, in full, -	30	25	—	—
	17	To *Bills Receivable*, - -	5	220	—	—
	22	To *Samuel Quint my account of Bills*,	30	816	—	—
		Received this month, -		1409	13	—
Nov.	7	To *Edward Harley*, in full, -	8	304	10	—
	8	To *Jacob Orr my account of Bills*, -	33	93	15	—
	10	To *Profit and Loſs*, for intereſt, -	5	15	—	—
	13	To *Sundries*, for rent and legacy, -		565	—	—
	16	To *Jacob Orr my account of Bills*, -	33	305	—	—
	17	To *Simon King's account proper*, -	32	80	—	—
	20	To *Jacob Orr my account of Bills*, -	33	710	—	—
	22	To *ditto*, for exchange, - -	33	3	—	—
	23	To *Oil in company*, - - -	32	111	10	—
	29	To *John Whiſton*, in full, -	33	100	—	—
		Received this month, -		2287	15	—
Dec.	3	To *Canary in company*, - -	33	276	—	—
	5	To *James Grant*, in compoſition, -	33	9	12	—
	8	To *Ship Phenix in company*, -	27	170	—	—
	13	To *George Urie and Company*, -	25	440	—	—
	14	To *Philip Jenkins our account current*,	34	1150	—	—
	20	To *John Kemp our account of Bills*, -	33	1122	—	—
	26	To *Ship Charlotte*, in part for ditto ſold,	24	500	—	—
		Received this month, -		3667	12	—

		Contra, Cr	Fo	L.	s.	d.
1769						
Sept.	5	By *Broad Cloth in company*, paid by me,	28	100	—	—
	6	By *Voyage to Guernsey in comp.* for charges,	28	2	—	—
	10	By *Sundries*, paid to partners, - -		120	—	—
	19	By *Household-furniture*, for - -	29	200	—	—
	21	By *Edward Harley*, for conjunct acceptance,	8	300	—	—
	29	By *Charges of Merchandise*, this month,	11	14	8	4
		Paid this month, -		736	8	4
Oct.	2	By *S. Quint my account of Bills*, remitted,		804	—	—
	3	By *Richard Owen*, in full, -	30	236	10	—
	6	By *S. Quint my account of Bills*, -	30	300	—	—
	11	By *Sherry in company*, for cellar-rent, &c.	30	3	2	—
	12	By *George Kent's account in company*, -	27	122	8	9
	13	By *Lottery-Tickets*, for No 542. and 788.	31	30	—	—
	18	By *Sundries*, to account, - -		120	—	—
	23	By *Rum*, for duties, freight, and charges,	3	669	—	—
	27	By *Sundries*, for duties and charges,		1966	6	9
	31	By *Charges of Merchandise*, this month,	11	13	4	8
		Paid this month, -		4264	12	2
Nov.	1	By *G. Roy's acc. of Sugar*, for cellar-rent, &c.	26	3	—	—
	3	By *Voy. to Lisb. in comp.* for charg. and prem.	31	50	—	—
	5	By *Simon King's account proper*, paid by me,	32	66	13	4
	9	By *Jacob Orr my account of Bills*, -	33	303	—	—
	12	By *Sundries*, for principal and interest,		241	—	—
	14	By *House-expences*, - -	33	58	—	—
	15	By *Charges of Merchandise*, -	11	105	—	—
	16	By *George Wood*, paid by me, -	32	290	—	—
	26	By *Jacob Orr my account of Bills*, -	33	—	2	6
	30	By *Charges of Merchandise*, this month,	11	15	14	6
		Paid this month, -		1132	10	4
Dec.	4	By *John Kemp our account of Bills*, -	33	606	—	—
	10	By *ditto*, - - -	33	700	—	—
	17	By *R. Ainsley's account of Sugar*, for charges,	34	18	10	6
	18	By *ditto*, for duties, - -	34	113	17	—
	19	By *ditto*, in part for freight, -	34	25	—	—
	21	By *Rum*, for cooperage, &c. - -	3	1	5	—
	31	By *House-expences* this year, -	33	300	—	—
		By *Charges of Merchandise* this month, -	11	34	18	6
		Paid this month, -		1799	11	—

A.	Fol.
Aſhes	23
Aiton (George)	24
Arnot (John) his account current	24
Ambroſe and Allan	26
Ainſley (Robert) his account of Sugar	34

B.	Fol.
Bills Receivable	5
Broad Cloth -	7
Bills Payable -	11
Bryce (George)	14
Boyd (W.) my account of goods	17
Ballantyne (Ja.) my account current	18
Boyd (W.) my acct cur.	19
Barclay (George)	19
Beek (H. V.) his account of goods	21
Ditto his acct current,	22
Bell (E.) our warehouſe	22
Warehouſe-bills	24
Brocades -	27
Broad Cloth in comp.	28
Balance -	35

C.	Fol
Caſh	2
Chints (Indian)	3
Criſp (Sir Iſaac)	6
Cuſtomhouſe-bonds	6
Cambries	6
Cairns (John)	10
Charges of Merchandiſe	11
Cochineal	12
Cinnamon	13
Cotton	13
Cloves	13
Cheap (Peter) my account current	15
Cuſtomhouſe-debentures	17
Canary in company	33
Canary	34

D.	Fol.
Duroys	7
Druggets	7
Drummond's Shoe-factory	9
Dennis (George)	13
Duncan (James)	24

E.	Fol
Edwards (John)	9
Erſkine (John)	11
Elliot (James)	21
Ewing (George) my account current	27

F.	Fol.
Fuſtians	8
Foreign Coin	10
Flax-ſeed	10
Frankland (Geo.) my account current	10
Forbes (Peter)	12
Figs	14
Fraſer (George)	14
Flint (Geo.) my acct cur.	15
Friar (George) my ſtore	18
Flour	19
Flax	22
Friar (G.) my acct cur.	25
Flowered Stuffs	31
Friar (G.) my acct on time	34

G.	Fol.
Gardiner (John) my account on time	17
Ditto my acct current	26
Guſtard (John)	29
Gwin (Arthur) my account current	29
Grant (James)	33

H.	Fol.
Harley (Edward)	8
Houſe in Fleet-ſtreet	13
Houſe at Charing-croſs	21
Hunter (P.) his acct cur.	22
Hooper and Aitcheſon	25
Hope (E.) my acct in co.	27
Ditto my acct proper	27
Houſehold-furniture	29
Houſe-expences	33

I.	Fol.
India Stock	4
Inſurance-account	21
Jeſſop (John) his account current	24
Jones (Mr) and Co.	34
Jenkins (Philip) our account current	34

K.	Fol.
Kerſeys	8
Keil (John)	9
Knox (George)	10
Kent (George) his account in company	27
Ditto his acct proper	30
King (Simon) his account proper	32
Ditto his acct in comp.	32
Kemp (John) our account of Bills	33
Ditto his acct in comp.	34

L.	Fol.
Linen	3
Love (Adam)	11
Lockrams	12
Lee (James) his account current	26
Lyon (George) my account current	31
Lottery Tickets,	31

M.	Fol.
Martin (Joſeph)	5
Moncrief (George)	6
Muſlin	13
Murray (W.) my acct in co.	17
Murdoch (William) my account current	18
Ditto my acct of ſerges	18
Ditto my acct on time	18
Murray (William) my account proper	25
Macfee (J.) my acct cur.	26
Maxton (Ch.) his account proper	28
Ditto his acct in comp.	28

N.	Fol.
Niſbet (Peter)	16
Nairn (Robert) his account proper	28
Ditto his acct in comp.	28

O.	Fol.
Owen (Richard)	30
Oker (John) his account proper	32
Ditto his acctt in co.	32
Oil in company,	32
Orr (Jacob) my account of Bills	33

P.	Fol.
Profit and Loſs	1
Prince (Peter)	16
Perkins (John) my account current	29
Pitt (George) his account of Bills	34
Ditto his acct current	34

Q.	Fol.
Quint (Samuel) my account of Bills	30

R.	Fol.
Rum	3
Ruſſel (Jacob)	7
Roſs (James)	9
Raiſins	14
Royal Bank	21
Ramſay (James) my account current	19
Ditto my acct on time	19
Roy (George) his account of Sugar	26
Ditto his acct current	29

S.	Fol.
Stock	1
Sugar	3
Ship Swan	4
Sloop Unity	4
Spencer (Jacob)	9
Smith (Peter)	12
Swan (Simon)	12
Serges	14
Short (Simon)	14
Smith (George)	16
Smith's Office	23
Ship Charlotte	24
Snow Roſelle	25
Ship Phenix in comp.	27
Snell (Charles)	29
Sherry in company	30

T.	Fol.
Tobacco	4
Trader (Tho.) my account of Flour	19
Turner (Edward)	30
Three per cent. ann.	31

U.	Fol.
Urie (George) and Company	25

V.	Fol.
Vernon (John)	7
Voyage to Jamaica	8
Voyage to Boſton	12
Voyage to Rotterdam	15
Voyage from Madeira	15
Voyage to Leith	17
Voyage to Perth	17
Voyage to Hamburgh	23
Voyage to Dublin	23
Voyage to St Kitt's	25
Voyage to Guernſey in company	28
Voyage from Jamaica	30
Voyage to Liſbon in co.	31

W.	Fol.
Watt (George)	22
Wilſon (Hugh) my account of Rum	23
Ditto my acct current	23
Ditto my acct on time	26
Ward (James)	31
Wood (George)	32
Whiſton (John)	33

Y.	Fol.
Young (George)	9

Z.	Fol.

			Fo	L.	s.	d.
N°	1	*Stock*, Dr				
1769						
Jan.	1	To *Sundries*, per Journal, -		1346	19	8
		To *Balance*, the neat of my eſtate, -	35	15353	7	9
				16700	7	5
	2	*Profit and Loſs*, Dr				
1769						
Mar	8	To *Caſh*, loſt a ſilver watch, -	2	8	5	—
	20	To *Bills Payable*, for intereſt, -	11	2	14	9
	23	To *Bills Receivable*, for diſcount, -	5	3	2	6
Apr.	6	To *Caſh*, for intereſt, - -	2	5	—	—
	19	To *Peter Niſbet*, abated, -	16	5	—	—
May	1	To *William Boyd my account current*, -	19	70	—	—
	7	To *Caſh*, for a penalty, - -	20	2	2	—
	8	To *Caſh*, for loſs of a wager, -	20	2	—	—
	9	To *George Barclay*, abated, -	19	27	10	—
July	6	To *Caſh*, for intereſt, - -	20	5	—	—
	28	To *Caſh*, for intereſt, - -	20	—	12	6
Aug.	6	To *Caſh*, for exchange, - -	20	2	10	—
	16	To *Caſh*, for exchange, -	20	4	—	—
Oct.	25	To *G. Lyon my account current*, -	31	201	16	—
Nov.	12	To *Caſh*, for intereſt, - -	20	1	—	—
		To *ditto*, transferred from, - -	36	695	17	7
		To *Stock*, neat gain ſince January 1ſt,	1	7309	6	3
				8345	16	7

			Fo	L.	s.	d.
		Contra, Cr				
1769						
Jan.	1	By *Sundries*, per Journal, -		9391	1	2
		By *Profit and Loss*, gained since January 1st,	1	7309	6	3
				16700	7	5
		Contra, Cr				
1769						
Mar	6	By *Simon Swan*, abated, -	12	1	10	—
	12	By *Cash*, for exchange, - -	2	—	7	—
	19	By *Cash*, for interest, -	2	—	2	3
Apr.	16	By *Cash*, for interest, - -	2	12	10	—
May	1	By *Cash*, for exchange, -	20	11	4	—
	5	By *Sundries*, - -	—	1460	—	—
	12	By *Cash*, gained on a wager, -	20	3	3	—
	21	By *H. V. Beek's account of Goods*, for commission, - -	21	7	10	11
June	8	By *P. Hunter's acct current*, for brokerage,	22	4	5	—
	21	By *Cash*, for 1 month's interest, -	20	—	3	5
	27	By *J. Jessop's acct current*, for commission,	24	14	13	6
July	5	By *J. Arnot's acct current*, for commission,	24	7	2	6
	7	By *H. V. Beek's acct current*, for commission,	22	—	10	7
	16	By *Cash*, for interest, - -	20	12	10	—
	17	By *P. Hunter's acct current*, for brokerage,	22	6	5	—
	24	By *J. Lee's acct current*, for commission,	26	9	2	6
	25	By *Cash*, for exchange, -	20	4	—	—
	30	By *Cash*, for interest, - -	20	1	9	2
Aug.	21	By *Simon Short*, abated, - -	14	2	—	—
Sept.	12	By *G. Roy's acct current*, for commission,	29	2	18	3
Oct.	11	By *Sherry in company*, for commission,	30	7	8	6
Nov.	1	By *G. Roy's acct of Sugar*, for commission,	26	22	—	—
	10	By *Cash*, for interest of G. Evan's bond,	20	15	—	—
Dec.	10	By *George Pitt's account of Bills*, for commission and charges, -	34	8	13	4
	15	By *Voyage to Lisbon in comp.* for commission,	31	17	5	—
	29	By *E. Bell our warehouse*, for my ½ gained,	22	142	15	—
	31	By *W. Murray my account in company*, for my ½ gained, - -	17	56	13	4
		By *ditto* transferred from, -	36	6514	14	4
				8345	16	7

N° 3		Fo	L.	s.	d.
	Caſh, Dr				
1769					
Jan. 1	To *Stock*, for ready money, -	1	3000	—	—
6	To *Joſeph Martin*, borrowed for 3 months,	5	400	—	—
11	To *Druggets*, for 30 pieces, -	7	81	10	—
15	To *Kerſeys*, in part for 150 pieces, -	8	300	—	—
18	To *Broad Cloth*, in part for 16 pieces,	7	150	14	8
22	To *Sugar*, in part for 5 hhds, -	3	50	—	—
23	To *Flax-ſeed*, in part for 50 hhds,	10	62	10	—
26	To *Bills Receivable*, in full of Cairns on Sidney,	5	50	—	—
27	To *Sundries*, for goods ſold, -	—	120	—	—
Feb. 2	To *Sundries*, in full, - -	—	376	—	—
3	To *Sundries*, in full, - -	—	320	—	—
14	To *Indian Chints*, a balance in barter,	3	48	—	—
19	To *Bills Receiv.* in full of Preſton on Sidney,	5	141	13	4
23	To *G. Bryce*, in part for rum and ſugar,	14	20	—	—
Mar 12	To *Sundries*, for a bill with exchange,	—	70	7	—
13	To *P. Prince*, in full of Niſbet's draught,	16	80	—	—
16	To *G. Smith* in full, - -	16	50	—	—
19	To *Sundries*, in full of a bill with charges,	—	60	5	9
22	To *Voyage from Madeira*, - -	15	200	—	—
23	To *Bills Receivable*, neat, - -	5	246	17	6
24	To *George Knox*, for balance,	10	25	—	—
27	To *Sugar*, in part for 4 hhds -	3	75	—	—
30	To *Voyage to Jamaica*, for bounty on Oſnaburgs, - -	8	37	10	—
Apr. 5	To *Sloop Unity*, for my ½ freight, -	4	110	—	—
7	To *Sloop Unity*, in part for ¼ ſold, -	4	160	—	—
11	To *Ship Swan*, for freight, -	4	85	—	—
13	To *William Murdoch my account current*,	18	730	9	9
14	To *Tobacco*, for old ſubſidy, -	4	156	5	—
16	To *Profit and Loſs*, for intereſt, -	1	12	10	—
19	To *Peter Niſbet*, neat, -	16	85	—	—
			7304	13	—

		Contra, Cr	Fo	L.	s.	d.
1769						
Jan.	2	By *Cambrics*, for 56 pieces, - -	6	140	—	—
	4	By *Joseph Martin*, in full, -	5	36	—	—
	5	By *Druggets*, in part for 78 pieces,	7	97	10	—
	8	By *Jacob Russel*, in full, -	7	97	10	—
	9	By *Broad Cloth*, in part for 40 pieces,	7	330	—	—
	10	By *Sundries*, for goods bought, -	—	765	—	—
	12	By *Voyage to Jamaica*, for charges, -	8	15	—	—
	16	By *Jacob Spencer*, lent on bond, -	9	1000	—	—
	19	By *Flax-seed*, for freight and charges,	10	282	15	—
	31	By *Charges of Merchandise* this month,	11	12	13	4
Feb.	1	By *John Vernon*, in full for duroys,	7	250	—	—
	5	By *G. Frankland my account current*,	10	100	—	—
	8	By *Bills Payable*, Key and Granger,	11	100	—	—
	9	By *Voyage to Boston*, for charges, -	12	90	8	9
	12	By *Linen*, in part for 80 pieces, -	3	150	—	—
	16	By *George Dennis*, in full, -	13	158	10	—
	24	By *Edward Harley*, in part, -	8	100	—	—
	27	By *Linen*, for balance, - -	3	14	16	—
	28	By *Charges of Merchandise* this month,	11	14	10	6
Mar	3	By *Voy. to Rotterdam*, for charg. and ½ freight,	15	32	15	—
	5	By *Edward Harley*, for balance, -	8	46	—	—
	6	By *Simon Swan*, paid neat, -	12	83	10	—
	8	By *Profit and Loss*, for a silver watch, lost,	1	8	5	—
	14	By *George Smith*, lent, -	16	50	—	—
	15	By *Bills Receivable*, for charges of protest,	5	—	3	6
	17	By *Joseph Martin*, in full, -	5	50	—	—
	21	By *Voyage from Madeira*, - -	15	370	—	—
	26	By *Voyage to Leith*, for charges, -	17	3	10	—
	31	By *Charges of Merchandise* this month,	11	17	14	6
Apr.	4	By *Voyage to Perth*, for 1 chest China,	17	83	6	—
	6	By *Profit and Loss*, for interest, -	1	5	—	—
	9	By *Edward Harley*, in full, -	8	150	—	—
	—	By *Bills Payable*, paid William Murray,	11	1002	14	9
	3	By *Ship Swan*, in part for ¼ bought,	4	250	—	—
	17	By *Sundries*, for repairs, -	—	41	7	2
	20	By *Bills Payable*, in full, - -	11	100	—	—
	30	By *Charges of Merchandise* this month,	11	14	8	4
		By *New Account*, - -	20	1241	5	2
				7304	13	—

N°				Scotch.		Irish.		Fo	L.	s.	d.
4		*Linen,* Dr		Ps	Yds	Ps	Yds				
1769											
Jan.	1	To *Stock*, at 30 d. per yard, for		80	2000	—	—	1	250	—	—
	24	To *Flax-seed*, at 2 s. per yard, for		40	1000	—	—	10	100	—	—
	29	To *Sundries*, in barter, at 3 s. per yd, for		—	—	20	500	—	75	—	—
Feb.	12	To *Sundries*, at 30 d. per yard, for		80	2000	—	—	—	250	—	—
	22	To *Bills Receivable*, at 3 s. per yard, for		—	—	16	400	5	60	—	—
	27	To *Sundries*, at 30 d. per yard, for		20	500	—	—	—	62	10	—
Mar	1	To *Sundries*, at 2 s. per yard, for		46	1160	—	—	—	116	—	—
	24	To *George Knox*, at 2 s. per yard, for		20	500	—	—	10	50	—	—
Aug.	23	To *E. Hope my account in comp.* at 3 s. for		—	—	4	100	27	15	—	—
		To *Profit and Loss*, gained,		—	—	—	—	36	22	10	10
				286	7160	40	1000		1001	—	10
5		*Indian Chints,* Dr		Ps							
1769											
Jan.	1	To *Stock*, at 4 l. for		100				1	400	—	—
		To *Profit and Loss*, gained,		—				36	65	—	—
									465	—	—
6		*Sugar,* Dr		Hds	C.						
1769											
Jan.	1	To *Stock*, for		20	240			1	550	14	6
May	1	To *W. Boyd my account current*, per the Rachel,		20	240			19	480	—	—
	2	To *Cash*, for duties and charges,		—	—			20	79	—	—
	4	To *Cash*, for freight,		—	—			20	25	—	—
Oct.	25	To *G. Lyon my account current*, for		90	810			31	972	—	—
	27	To *Cash*, for duties and charges,		—	—			20	263	13	9
		To *Profit and Loss*, gained,		—	—			36	49	5	6
				130	1290				2419	13	9
7		*Rum,* Dr		Phs							
1769											
Jan.	1	To *Stock*, at 40 l. for		30				1	1200	—	—
May	1	To *William Boyd my account current*, per the Rachel,		40				19	630	—	—
	2	To *Cash*, for duties and charges,		—				20	1072	—	—
	4	To *Cash*, for freight,		—				20	75	—	—
Oct.	20	To *Voyage from Jamaica*, for		30				30	520	—	—
	23	To *Cash*, for duties, freight, and charges,		—				20	669	—	—
	25	To *G. Lyon my account current*, for		80				31	1146	4	—
	27	To *Cash*, for duties and charges,		—				20	1702	13	—
Dec.	21	To *Cash*, for cooperage, &c.		—				20	1	5	—
		To *Profit and Loss*, gained,		—				36	321	19	—
				180					7338	1	—

		Contra, Cr	Scotch. Ps	Scotch. Yds	Irish. Ps	Irish. Yds	Fo	L.	s.	d.
1769										
Feb.	9	By *Voyage to Boston*, for	80	2000	—	—	12	250	—	—
	13	By *Sundries*, in barter, at 32 d. per yard,	40	1000	—	—	—	133	6	8
	15	By *G. Dennis*, at 33 d. per yard,	40	1000	—	—	—	137	10	—
July.	24	By *J. Lee's acct current*, for	106	2660	20	500	26	355	4	2
		By *Balance*, rem. at 2 s. at 3 s.	20	500	20	500	35	125	—	—
			286	7160	40	1000		1001	—	10

		Contra, Cr	Ps	Fo	L.	s.	d.
1769							
Feb.	6	By *John Erskine*, at 5 l. for	15	11	75	—	—
	10	By *Lockrams*, in barter, at 5 l. for	10	12	50	—	—
	14	By *Sundries*, in barter, at 5 l. for	30	—	150	—	—
	15	By *George Dennis*, at 5 l. for	10	13	50	—	—
		By *Balance*, rem. at 4 l.	35	35	140	—	—
			100		465	—	—

		Contra, Cr	Hds	C.	Fo	L.	s.	d.
1769								
Jan.	22	By *Sundries*, at 50 s. per C. for	5	60	—	150	—	—
	25	By *Sundries*, at 50 s. per C. for	5	60	—	150	—	—
	27	By *Cash*, at 50 s. per C. for	1	12	2	30	—	—
	29	By *Linen*, in barter, at 50 s. per C. for	1	12	3	30	—	—
	30	By *Edward Harley*, at 50 s. per C.	2	24	8	60	—	—
Feb.	21	By *Bills Receivable*, for	1	12	5	30	—	—
	23	By *George Bryce*, for	1	12	14	30	—	—
Mar	27	By *Sundries*, at 30 l. per hhd, for	4	48	—	120	—	—
June	15	By *Voyage to Hamburgh*, for	2	24	23	59	17	—
		By *Balance*, remaining,	108	1026	35	1759	16	9
			130	1290		2419	13	9

		Contra, Cr	Phs	Fo	L.	s.	d.
1769							
Jan.	27	By *Cash*, at 45 l. for	2	2	90	—	—
	29	By *Linen*, in barter, for	1	3	45	—	—
	30	By *Edward Harley*, at 45 l. for	2	8	90	—	—
Feb.	21	By *Bills Receivable*, for	1	5	45	—	—
	23	By *George Bryce*, for	1	14	46	—	—
Mar	1	By *Linen*, in barter, for	2	3	90	—	—
	10	By *Sundries*, at 50 l. for	6	—	300	—	—
	17	By *Joseph Martin*, at 50 l. for	8	5	400	—	—
	29	By *Bills Receivable*, at 50 l. for	7	5	350	—	—
May	3	By *George Barclay*, at 55 l. for	2	19	110	—	—
June	7	By *Voyage to Leith*, for	20	17	891	—	—
Sept.	14	By *Sundries*, at 55 l. for	4	—	220	—	—
		By *Balance*, remaining,	124	35	4661	1	—
			180		7338	1	—

	N°			Hhds	lb.	Fo	L.	s.	d.
	8	*Tobacco,*	*Dr*						
1769 *Jan.*	1	To *Stock*, at 8½ d. per lb. for		50	50000	1	1770	16	8
	9	*India Stock,*	*Dr*						
1769 *Jan.*	1	To *Stock*, at 120 per cent. for			N° 800	1	960	—	—
		To *Profit and Loss*, gained,			—	36	122	—	—
							1082	—	—
	10	*Ship Swan,*	*Dr*						
1769 *Jan.*	1	To *Stock*, for my ¼, freighted to Barbadoes,				1	348	10	—
Apr.	13	To *Sundries*, for ¼ bought,				—	350	—	—
	17	To *Cash*, for repairs,				2	30	14	8
		To *Profit and Loss*, gained,				36	104	5	4
							833	10	—
	11	*Sloop Unity,*	*Dr*						
1769 *Jan.*	1	To *Stock*, for my ½ freighted to Virginia,				1	470	—	—
Apr.	17	To *Cash*, for repairs,				2	10	12	6
		To *Profit and Loss*, gained,				36	124	7	6
							605	—	—

			Hhds	lb.	Fo	L.	s.	d.
		Contra, Cr						
1769								
Mar	3	By *Voy. to Rotterd.* at 2¼ d. for	50	50000	15	468	15	—
Apr.	14	By *Sundries*, for drawback,	—	—	—	1297	4	8
		By *Profit and Loss*, loft,	—	—	36	4	17	—
						1770	16	8
		Contra, Cr						
1769				N°				
Apr.	25	By *Peter Prince*, at 130½ per cent. for		400	18	522	—	—
May	1	By *Caſh*, at 140 per cent. for		400	20	560	—	—
				800		1082	—	—
		Contra, Cr						
1769								
Apr.	11	By *Caſh*, for freight, - -			2	85	—	—
July	27	By *Caſh*, for freight, - -			20	50	—	—
		By *Balance*, for prime coſt, - -			35	698	10	—
						833	10	—
		Contra, Cr						
1769								
Apr.	5	By *Caſh*, for my ½ freight, - -			2	110	—	—
	7	By *Sundries*, for ¼ fold, - -			—	260	—	—
		By *Balance*, for prime coſt of my ¼,			—	235	—	—
						605	—	—

N°			N°	Due.	Fo	L.	s.	d.
	12	*Bills Receivable,* Dr						
1769								
Jan.	1	To *Stock*, for John Harris's note,	1	Demd	1	45	—	—
		Joſiah Scot's bill,	2	*Feb.* 2	—	96	—	—
		George Evan's bond,	3	*Nov* 11	—	300	—	—
	17	To *Broad Cloth*, Preſton on Sidney,	4	*Feb.* 17	7	141	13	4
	18	To *ditto*, Richard Stone on P. Hart,	5	*Mar* 18	7	100	—	—
	20	To *Flax-ſeed*, for 1 on G. Wright,	6	*July* 20	10	250	—	—
		To *ditto* for J. Burt's acceptance,	7	*July* 20	10	200	—	—
	22	To *Sugar*, for J. Cairns on H. Sidney,	8	Sight	3	50	—	—
	23	To *Flax-ſeed*, C. Hume on T. Freeman,	9	*May* 2.	10	100	—	—
	25	To *Sugar*, Love on Digby, -	10	*Mar* 25	11	100	—	—
Feb.	21	To *Sundries*, Aiton on Grant,	11	*Mar.* 3	—	75	—	—
	23	To *G. Bryce*, for his bill on J. Keil,	12	*Mar* 23	14	30	—	—
Mar	10	To *Rum*, for 1 on John Tod,	13	*Mar* 12	3	60	—	—
		1 on James Meek,	14	*Apr.* 9	—	70	—	—
	15	To *Caſh*, paid charges of proteſting Tod's bill, No 13.	—	———	2	———	3	6
	22	To *V. from Madeira*, Hunter on Monro,	15	*June* 22	15	250	—	—
	29	To *Rum*, Niſbet on Jenkins, -	16	*June* 29	3	350	—	—
Apr.	7	To *Sloop Unity*, Maxton on Orr,	17	*Apr.* 17	4	100	—	—
May	9	To *G. Barclay*, for P. Blair's note,	18	*May* 19	19	41	5	—
Aug.	22	To *G. Roy's acct of Sugar*, P. Tom,	19	*Nov* 22	26	251	11	3
Sept.	14	To *Rum*, P. Black on Robert Rich,	20	*Dec.* 14	3	140	—	—
	15	To *George Roy's account of Sugar*, Mather on Ireland, -	21	*Dec.* 15	26	150	—	—
		To *ditto*, G. Mather's acceptance,	22	*Dec* 15	—	100	12	6
	17	To *Bills Receivable*, for 1 on J. Love,	23	*Dec.* 17	5	100	—	—
	27	To *J. Perkins my acct cur.* 1 on J. Alſton,	24	*Oct.* 17	29	100	—	—
		1 on J. Finch,	25	*Oct.* 27	—	200	—	—
Oct.	15	To *Voyage to Guernſey*, Harris and Co.	26	Sight	28	220	—	—
	30	To *G. Roy's acct of Sugar*, S. Crouch,	27	*Dec* 30	26	247	16	3
Nov.	22	To *J. Orr my acct of Bills*, Skene,	28	Demd	33	200	—	—
Dec.	25	To *J. Arnot's acct current*, J. Swift,	29	*Feb.* 3.	24	299	5	—
	26	To *Ship Charlotte*, Harris and Co.	30	*Mar* 26	24	400	—	—
						4768	6	10
	13	*Joſeph Martin,* Dr			—	—	—	—
1769								
Jan.	4	To *Caſh*, in full, - -			2	36	—	—
Mar	17	To *Sundries*, in full for my houſe,			—	500	—	—
July	6	To *Caſh*, for principal, - -			20	400	—	—
						936	—	—

		Contra, Cr	Fo	L.	s.	d.
1769						
Jan.	9	By *Broad Cloth*, for No 1. -	7	45	—	—
	26	By *Cash*, received for No 8. - -	2	50	—	—
Feb.	2	By *Cash*, received for No 2. -	2	96	—	—
	12	By *Linen*, for No 10. - -	3	100	—	—
	17	By *House in Fleet-street*, for No 5. -	13	100	—	—
	19	By *Cash*, for No 4. - -	2	141	13	4
	22	By *Sundries*, for No 11. - -	—	75	—	—
	24	By *Edward Harley*, for No 12. -	8	30	—	—
Mar	12	By *Cash*, sold No 14. - - -	2	70	—	—
	19	By *Cash*, for No 13. with charges,	2	60	3	6
	23	By *Sundries*, for No 15. - -	—	250	—	—
Apr.	13	By *Ship Swan*, for No 17. - -	4	100	—	—
June	21	By *Cash*, for No 18. - -	2	41	5	—
	22	By *Sir Isaac Crisp*, for No 9. -	6	100	—	—
July	12	By *Sundries*, for No 6. & 7. - -	—	450	—	—
	30	By *Cash*, for No 16. - -	2	350	—	—
Sept.	17	By *Sundries*, for No. 20. -	—	140	—	—
Oct.	17	By *Cash*, for No 26. - -	2	220	—	—
Nov.	24	By *J. Orr my account of Bills*, for No 28.	33	200	—	—
		By *Balance*, for No 3. 19. 21. 22. 23. 24. 25. 27. 29. & 30. outstanding,	35	2149	5	—
				4768	6	10

		Contra, Cr				
1769						
Jan.	1	By *Stock*, on demand, -	1	36	—	—
Feb.	6	By *Cash*, borrowed for three months,	2	400	—	—
	17	By *House in Fleet-street*, at 1 month,	13	500	—	—
				936	—	—

N°			Fo	L.	s.	d.
	14	*Sir Iſaac Criſp,* Dr				
1769 *June*	22	To *Sundries,* in full, -		120		
	15	*George Moncrief,* Dr				
1769 *July*	28	To *Caſh,* paid neat, -	20	50		
	16	*Cuſtomhouſe-bonds,* Dr				
1769 *Apr.*	14	To *Tobacco,* bond for duties taken up,	4	1140	19	8
	17	*Cambrics,* Dr				
1769 *Jan.*	2	To *Caſh,* at 50 s. for - -	*Pcs* 56 2	140		

			Fo	L.	s.	d.
		Contra, Cr				
1769 *Jan.*	1	By *Stock*, per note the 20th of June,	1	120	—	—
		Contra, Cr.				
1769 *Jan.*	1	By *Stock*, per account,	1	50	—	—
		Contra, Cr				
1769 *Jan.*	1	By *Stock*, for bonded duties on tobacco,	1	1140	19	8
		Contra, Cr				
1769 *Aug.*	15	By *Sundries*, at 50 s. for	Pcs 56	140	—	—

N°				Pcs	Yds	Fo	L.	s.	d.
	18	*Duroys,*	Dr						
1769				Pcs					
Jan.	3	To *John Vernon,* at 25 s. for		200		7	250	—	—
Feb.	22	To *Bills Receivable,* at 25 s. for		12		5	15	—	—
				212			265	—	—
	19	*John Vernon,*	Dr						
1769									
Feb.	1	To *Cash,* in full, - -				2	250	—	—
May	5	To *Profit and Loss,* for a legacy,				1	500	—	—
							750	—	—
	20	*Druggets,*	Dr						
1769				Pcs					
Jan.	5	To *Sundries,* at 50 s. for -		78		—	195	—	—
Feb.	24	To *Edward Harley,* at 50 s. for		28		8	70	—	—
		To *Profit and Loss,* gained,				36	6	10	—
				106			271	10	—
	21	*Jacob Russel,*	Dr						
1769									
Jan.	8	To *Cash,* in full, - -				2	97	10	—
		To *Balance,* due Feb. 15. -				35	49	10	—
							147	—	—
	22	*Broad Cloth,*	Dr						
1769				Pcs	Yds				
Jan.	9	To *Sundries,* at 13 s. 6 d. per yard, for -		40	1000	—	675	—	—
Feb.	24	To *E. Harley,* at 13 s. per yd, for		8	200	8	130	—	—
		To *Profit and Loss,* gained,				36	32	10	—
				48	1200		837	10	—

					Fo	L.	s.	d.
		Contra,		*Cr*				
1769				*Pcs*				
June	12	By *Caſh*, at 24 s. for		160	20	192	—	—
		By *Balance*, rem. at 25 s.		52	35	65	—	—
		By *Profit and Loſs*, loſt,			36	8	—	—
				212		265	—	—
		Contra,		*Cr*				
1769								
Jan.	3	By *Durgys*, at 4 weeks,			7	250	—	—
Nov.	13	By *Caſh*, for Couſin's legacy,			20	500	—	—
						750	—	—
		Contra,		*Cr*				
1769				*Pcs*				
Jan.	11	By *Caſh*, at L. 2 : 14 : 4, for		30	2	81	10	—
		By *Balance*, rem. at 50 s.		76	35	190	—	—
				106		271	10	—
		Contra,		*Cr*				
1769								
Jan.	5	By *Druggets*, on demand,			7	97	10	—
June	15	By *Voyage to Hamburgh*, at 8 months,			23	49	10	—
						147	—	—
		Contra,		*Cr*				
1769			*Pcs*	*Yds*				
Jan.	13	By *G. Young*, at 14 s. per yd, for	16	400	9	280	—	—
	17	By *Bills Receivable*, at 14 s. 2 d. per yard, for	8	200	5	141	13	4
	18	By *ditto*, at 14 s. $3\frac{1}{2}$ d. for	16	400	5	285	16	8
		By *Balance*, rem. at 13 s. per yd,	8	200	35	130	—	—
			48	1200		837	10	—

N°			Fo	L.	s.	d.
	23	*Edward Harley,* **Dr**				
1769						
Jan.	30	To *Sundries,* at 2 months, -	—	150	—	—
Feb.	24	To *Sundries,* in part, - -	—	130	—	—
Mar	5	To *Sundries,* in full, -	—	70	—	—
Apr.	9	To *Cash,* in full, - -	2	150	—	—
Sep.	21	To *Cash,* paid our conjunct acceptance,	20	300	—	—
Oct.	26	To *Samuel Quint my acct of Bills,* at 10 days,	30	304	10	—
				1104	10	—
	24	*Kerseys,* **Dr**				
1769			*Pcs*			
Jan.	10	To *Cash,* at 72 s. for -	150	2	540	—
		To *Profit and Loss,* gained, -		36	30	—
					570	—
	25	*Fustians,* **Dr**				
1769			*Pcs*			
Jan.	10	To *Cash,* at 25 s. for -	180	2	225	—
	26	*Voyage to Jamaica,* **Dr**				
1769						
Jan.	12	To *Sundries,* per the Hopewell, -	—	705	—	—
Aug.	1	To *Sundries,* per the Brothers, -	—	463	10	—
		To *Profit and Loss,* gained, - -	36	105	2	6
				1273	12	6

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769							
Jan.	9	By *Broad Cloth*, at 3 months, -		7	300	—	—
Feb.	24	By *Sundries*, for goods bought, -			200	—	—
Sep.	5	By *Broad Cloth in comp.* at 10 days,		28	300	—	—
Nov.	7	By *Cash*, in full, - -		20	304	10	—
					1104	10	—
		Contra,	*Cr*				
1769			*Pcs*				
Jan.	15	By *Sundries*, at L. 3, 16 s. for	150	—	570	—	—
		Contra,	*Cr*				
1769			*Pcs*				
June	13	By *Sundries*, at 24 s. 6 d. for -	180	—	220	10	—
		By *Profit and Loss*, lost, -		36	4	10	—
					225	—	—
		Contra,	*Cr*				
1769							
Mar	30	By *Sundries*, for bounty and drawback,		—	48	12	6
Apr.	10	By *William Boyd my account of goods*,		17	705	—	—
Sep.	25	By *Voyage from Jamaica*, -		30	520	—	—
					1273	12	6

N°			Fo	L.	s.	d.
	27	*James Rofs*, Dr				
1769 *July*	12	To *Bills Receivable*, for Burt on Wright,	5	250	—	—
	28	*John Edwards*, Dr				
1769 *July*	12	To *Bills Receivable*, for Burt's accceptance,	5	200	—	—
	29	*Drummond's Shoe-factory*, Dr				
1769 *Nov.*	12	To *Caſh*, for neat account, -	20	240	—	—
	30	*George Young*, Dr				
1769 *Jan.*	13	To *Broad Cloth*, at 20 days, -	7	280	—	—
	31	*John Keil*, Dr				
1769 *Jan.*	15	To *Kerſeys*, at 14 days, -	8	270	—	—
	32	*Jacob Spencer*, Dr				
1769 *Jan.*	16	To *Caſh*, lent on bond for three months,	2	1000	—	—

			Fo	L.	s.	d.
		Contra, *Cr*				
1769 *Jan.*	12	By *Voyage to Jamaica,* at 6 months,	8	250	—	—
		Contra, *Cr*				
1769 *Jan.*	12	By *Voyage to Jamaica,* at 6 months,	8	200	—	—
		Contra, *Cr*				
1769 *Jan.*	12	By *Voyage to Jamaica,* at 9 months,	8	240	—	—
		Contra, *Cr*				
1769 *Feb.*	2	By *Caſh,* in full, - -	2	280	—	—
		Contra, *Cr*				
1769 *Feb.*	3	By *Caſh,* in full, - -	2	270	—	—
		Contra, *Cr*				
1769 *July*	16	By *Caſh,* for principal,	20	1000	—	—

					Fo	L.	s.	d.
N°	33	*Foreign Coin,* Dr						
			Moi.	*Joan*				
1769								
Jan.	18	To *Broad Cloth*, at 27 s. for	26	—	7	35	2	—
June	13	To *Fuſtians*, at 26 s. at 70 s. for	80	30	8	209	—	—
		To *Profit and Loſs*, gained,			36	7	—	—
			106	30		251	2	—
	34	*Flax-ſeed,* Dr						
				Hds				
1769								
Jan.	19	To *Sundries*, for - -		250		557	15	—
		To *Profit and Loſs*, gained,			36	229	15	—
						787	10	—
	35	*George Frankland my account current,* Dr						
1769								
Feb.	5	To *Caſh*, paid his bill on me to R. Moriſon,			2	100	—	—
	7	To *Bills Payable*, accepted his to Key and Granger, - -			11	175	—	—
						275	—	—
	36	*John Cairns,* Dr						
1769								
Jan.	22	To *Sugar*, on demand, -			3	50	—	—
	37	*George Knox,* Dr						
1769								
Jan.	24	To *Flax-ſeed*, at 2 months, -			10	75	—	—
May	18	To *H. V. Beek's acct of goods*, on demand,			21	54	—	—
Aug.	23	To *E. Hope my acct in co.* for a bill at ſight,			27	45	—	—
						174	—	—

					Fo	L.	s.	d.
		Contra,		*Cr*				
1769			*Moi.*	*Joan*				
June	14	By *P. Prince,* at 27 s. at 72 s.	106	30	16	251	2	—
		Contra,		*Cr*				
1769				*Hds*				
Jan.	20	By *Bills Receivable,* at 3 l. for		150	5	450	—	—
	23	By *Sundries,* at 65 s. for -		50		162	10	—
	24	By *Sundries,* at 70 s. for -		50		175	—	—
				250		787	10	—
		Contra,		*Cr*				
1769								
Jan.	19	By *Flax-seed,* for 250 hhds, -			10	275	—	—
		Contra,		*Cr*				
1769								
Feb.	3	By *Cash,* in full, - -			2	50	—	—
		Contra,		*Cr*				
1769								
Mar	24	By *Sundries,* in full, - -			—	75	—	—
May	24	By *Cash,* in full, - -			20	54	—	—
Sep.	22	By *Cash,* in full, - -			20	45	—	—
						174	—	—

			Fo	L.	s.	d.
N°	38	*Adam Love*, Dr				
1769						
Jan.	25	To *Sugar*, at 40 days, -	3	50	—	—
	39	*Charges of Merchandiſe*, Dr				
1769						
Jan.	31	To *Caſh*, expended this month, -	2	12	13	4
Feb.	28	To *ditto*, - -	2	14	10	6
Mar	31	To *ditto*, - -	2	17	14	6
Apr.	30	To *ditto*, - - -	2	14	8	4
May	31	To *ditto*, - - -	20	13	15	9
June	30	To *ditto*, - - -	20	14	10	6
July	31	To *ditto*, - - -	20	25	6	8
Aug.	31	To *ditto*, - - -	20	10	18	6
Sep.	29	To *ditto*, - - -	20	14	8	4
Oct.	31	To *ditto*, - - -	20	13	4	8
Nov.	15	To *ditto*, for ſhop-rent, &c. -	20	105	—	—
	30	To *ditto*, expended this month, -	20	15	14	6
Dec.	31	To *ditto*, - -	20	34	18	6
				307	4	1
	40	*John Erſkine*, Dr				
1769						
Feb.	6	To *Indian Chints*, on demand, -	3	75	—	—
	41	*Bills Payable*, Dr				
1769						
Feb.	8	To *Sundries*, paid Key and Granger,	—	175	—	—
Apr.	9	To *Caſh*, paid William Murray and Co.	2	1002	14	9
	20	To *Caſh*, Cheap's to Henry, -	2	100	—	—
	27	To *Peter Prince*, Cheap's to Hart,	16	140	—	—
		To *Balance*, A. Simſon, Jan. 10.	35	870	—	—
				2287	14	9

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769 *Mar*	17	By *Joseph Martin*, for my draught,		5	50	—	—
		Contra,	*Cr*				
		By *Profit and Loss*, - -		36	307	4	1
		Contra,	*Cr*				
1769 *Feb.*	8	By *Bills Payable*, for my draught,		11	75	—	—
		Contra,	*Cr*				
			Due.				
1769 *Feb.*	7	By *G. Frankland my acct currt*, to Key on Granger,	at sight	10	175	—	—
Mar	20	By *Sundries*, to W. Murray and Company, -	Apr. 9.	—	1002	14	9
	28	By *P. Cheap my acct cur.* to J. Henry,	Apr. 20	15	100	—	—
		to O. Hart,	Apr. 27	—	140	—	—
July	10	By *Ship Charlotte*, to A. Simpson,	Jan. 10	24	870	—	—
					2287	14	9

N°				Fo	L.	s.	d.
	42	*Voyage to Boſton,*	*Dr*				
1769							
Feb.	9	To *Sundries,* per the Sarah,	-	—	1325	8	9
Mar	2	To *G. Flint my acct current,* per the Vernon,		15	748	12	6
Apr.	18	To *J. Ballantyne my acct cur.* per the Cochran,		18	1895	12	6
					3969	13	9
	43	*Peter Forbes,*	*Dr*				
		To *Balance,* Feb. 9.	-	35	700	—	—
	44	*Peter Smith,*	*Dr*				
1769							
Aug.	9	To *Peter Prince,* in full,	-	16	200	—	—
	45	*Simon Swan,*	*Dr*				
1769							
Mar	6	To *Sundries,* in full,	-	—	85	—	—
	46	*Lockrams,*	*Dr*				
1769			*Pcs*				
Feb.	10	To *Indian Chints,* in barter, at 25 s. for	40	3	50	—	—
	47	*Cochineal,*	*Dr*				
1769			*lb.*				
Feb.	13	To *Linen,* in barter, at 16 s. for	140	3	112	—	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769							
Apr.	21	By *G. Friar my ſtore,* per the Sarah,		18	1325	8	9
	24	By *ditto,* per the Vernon, -		18	748	12	6
Jan.	26	By *ditto,* per the Cochran, -		18	1895	12	6
					3969	13	9
		Contra,	*Cr*				
1769							
Feb.	9	By *Voyage to Boſton,* at 12 months,		12	700	—	—
		Contra,	*Cr*				
1769							
Feb.	9	By *Voyage to Boſton,* at 6 months,		12	200	—	—
		Contra,	*Cr*				
1769							
Feb.	9	By *Voyage to Boſton,* at 3 months,		12	85	—	—
		Contra,	*Cr*				
			Pcs				
		By *Balance* remaining, at 25 s.	40	35	50	—	—
		Contra,	*Cr*				
			lb.				
1769							
June	19	By *Aſhes,* at 16 s. for -	140	23	112	—	—

					Fo	L.	s.	d.
N°	48	*Cinnamon*,	Dr					
1769				lb.				
Feb.	13	To *Linen*, in barter, at 13 s. 4 d. for		32 3		21	6	8
		To *Profit and Loſs*, gained,			36	2	13	4
						24	—	—
	49	*Muſlin*,	Dr					
1769				Pcs				
Feb.	14	To *Indian Chints*, in barter, at 3 l. for		34 3		102	—	—
	50	*Cotton*,	Dr					
1769				C.	Q			
Feb.	15	To *G. Dennis*, at 8 l. per C. for		42 —	2 13	340	—	—
	51	*Cloves*,	Dr					
1769				lb.				
Feb.	15	To *Georgè Dennis*, at 15 s. for		8 13		6	—	—
	52	*George Dennis*,	Dr					
1769								
Feb.	15	To *Sundries*, in barter,			—	187	10	—
	16	To *Caſh*, in full,			2	158	10	—
		To *Balance*, March 27.			35	108	—	—
						454	—	—
	53	*Houſe in Fleetſtreet*,	Dr					
1769								
Feb.	17	To *Sundries*, for prime coſt,			—	600	—	—
May	26	To *Royal Bank*, for repairs,			21	12	14	6
		To *Profit and Loſs*, gained,			36	12	5	6
						625	—	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769 *Mar*	5	By *Edward Harley*, at 15 s. for	*lb.* 32	8	24	—	—
		Contra,	*Cr*				
		By *Balance* rem. at 3 l.	*Pcs* 34	35	102	—	—
		Contra,	*Cr*				
		By *Balance* rem. at 8 l. per C.	*C.* 42	*Q.* 2	35	340	—	—
		Contra,	*Cr*				
		By *Balance*, remaining, at 15 s.	*lb.* 8	35	6	—	—
		Contra,	*Cr*				
1769 *Feb.*	15	By *Sundries*, in barter,		—	346	—	—
June	27	By *John Jeſſop's acct current*, at 9 months,		24	108	—	—
					454	—	—
		Contra,	*Cr*				
1769 *Nov.*	13	By *Caſh*, for rent till Martinmas,		20	25	—	—
		By *Balance*, for prime coſt,		35	600	—	—
					625	—	—

						Fo	L.	s.	d.
N°	48	*Cinnamon*,		Dr					
					lb.				
1769 *Feb.*	13	To *Linen*, in barter, at 13 s. 4 d. for			32	3	21	6	8
		To *Profit and Loſs*, gained,				36	2	13	4
							24	—	—
	49	*Muſlin*,		Dr					
					Pcs				
1769 *Feb.*	14	To *Indian Chints*, in barter, at 3 l. for			34	3	102	—	—
	50	*Cotton*,		Dr					
			C.	Q					
1769 *Feb.*	15	To *G. Dennis*, at 8 l. per C. for	42	2		13	340	—	—
	51	*Cloves*,		Dr					
					lb.				
1769 *Feb.*	15	To *George Dennis*, at 15 s. for			8	13	6	—	—
	52	*George Dennis*,		Dr					
1769 *Feb.*	15	To *Sundries*, in barter,				—	187	10	—
	16	To *Caſh*, in full,				2	158	10	—
		To *Balance*, March 27.				35	108	—	—
							454	—	—
	53	*Houſe in Fleetſtreet*,		Dr					
1769 *Feb.*	17	To *Sundries*, for prime coſt,				—	600	—	—
May	26	To *Royal Bank*, for repairs,				21	12	14	6
		To *Profit and Loſs*, gained,				36	12	5	6
							625	—	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769			*lb.*				
Mar	5	By *Edward Harley*, at 15 s. for	32	8	24	—	—
		Contra,	*Cr*				
		By *Balance* rem. at 3 l.	*Pcs* 34	35	102	—	—
		Contra,	*Cr*				
		By *Balance* rem. at 8 l. per C.	*C.* 42	*Q.* 2	35	340	—	—
		Contra,	*Cr*				
		By *Balance*, remaining, at 15 s.	*lb.* 8	35	6	—	—
		Contra,	*Cr*				
1769							
Feb.	15	By *Sundries*, in barter,		—	346	—	—
June	27	By *John Jeſſop's acct current*, at 9 months,		24	108	—	—
					454	—	—
		Contra,	*Cr*				
1769							
Nov.	13	By *Caſh*, for rent till Martinmas,		20	25	—	—
		By *Balance*, for prime coſt,		35	600	—	—
					625	—	—

N°					Fo	L.	s.	d.
	54	*Raisins*,	Dr					
1769				Bls				
Feb.	20	To *George Fraser*, at 42 s. for		10	14	21	—	—
		To *Profit and Loss*, gained,			36	1	10	—
						22	10	—
	55	*Figs*,	Dr					
1769				Bls				
Feb.	20	To *George Fraser*, at 40 s. for		12	14	24	—	—
		To *Profit and Loss*, gained,			36	1	4	—
						25	4	—
	56	*George Fraser*,	Dr					
1769								
Mar	27	To *Sugar*, in full,			3	45	—	—
	57	*George Bryce*,	Dr					
1769								
Feb.	23	To *Sundries*, for goods sold,			—	76	—	—
May	25	To *J. Ramsay*, my acct current, on demand,			19	30	—	—
						106	—	—
	58	*Serges*,	Dr					
				Pcs				
1769								
Feb.	26	To *Simon Short*, at 42 s. for		100	14	210	—	—
	59	*Simon Short*,	Dr					
1769								
Aug.	21	To *Sundries*, in full,			—	210	—	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769			*Bls*				
Feb.	27	By *Linen*, at 45 s. for	10	3	22	10	—
		Contra,	*Cr*				
1769			*Bls*				
Feb.	27	By *Linen*, at 42 s. for	12	3	25	4	—
		Contra,	*Cr*				
1769							
Feb.	20	By *Sundries*, at 1 month,		—	45	—	—
		Contra,	*Cr*				
1769							
Feb.	23	By *Sundries*, in part,		—	50	—	—
Mar	1	By *Linen*, in full,		3	26	—	—
June	5	By *Cash*, in full,		20	30	—	—
					106	—	—
		Contra,	*Cr*				
1769			*Pcs*				
Mar	3	By *Voyage to Rotterdam*, at 42 s. for	100	15	210	—	—
		Contra,	*Cr*				
1769							
Feb.	26	By *Serges*, at 6 months,		14	210	—	—

N°				Fo	L.	s.	d.
	60	*George Flint my acct current,*	*Dr*				
		To *Balance,* March 2. -		35	748	12	6
	61	*Voyage to Rotterdam,*	*Dr*				
1769 Mar	3	To *Sundries,* per the Vanhoven, -		—	711	10	—
		To *Profit and Loſs,* gained, -		36	228	19	9
					940	9	9
	62	*Voyage from Madeira,*	*Dr*				
1769 Mar	7	To *Peter Cheap my account current,*		15	240	—	—
	21	To *Caſh,* for freight, duties, and charges,		2	370	—	—
		To *Profit and Loſs,* gained, -		36	145	—	—
					755	—	—
	63	*Peter Cheap my acct current,*	*Dr*				
1769 Mar	28	To *Bills Payable,* - -		11	240	—	—

			Fo	L.	s.	d.
		Contra, *Cr*				
1769						
Mar	2	By *Voyage to Boſton,* at 12 months,	12	748	12	6
		Contra, *Cr*				
1769						
Apr	12	By *Sundries,* for neat proceeds, &c.	—	940	9	9
		Contra, *Cr*				
1769						
Mar	22	By *Sundries,* for ſales on the quay,	—	450	—	—
	26	By *Voyage to Leith,* - -	17	305	—	—
				755	—	—
		Contra, *Cr*				
1769						
Mar	7	By *Voyage from Madeira,* -	15	240	—	—

N°			Fo	L.	s.	d.
	64	*Peter Prince, (my banker),* Dr				
1769						
Mar	10	To *Rum,* for a draught at ſight, -	3	80	—	—
Apr.	25	To *India Stock,* for a draught at ſight,	4	522	—	—
June	14	To *Foreign Coin,* ſold him, -	10	251	2	—
Oct.	24	To *Samuel Quint my account of Bills,*	30	515	—	—
Dec.	23	To *James Lee's account current,* -	26	200	—	—
	24	To *John Kemp our account of Bills,*	33	710	10	—
		To *Balance,* - -	35	1534	8	6
				3813	—	6
	65	*Peter Niſbet,* Dr				
1769						
Mar	10	To *Rum,* at 2 months, -	3	90	—	—
	66	*George Smith,* Dr				
1769						
Mar	14	To *Caſh,* lent him, -	2	50	—	—

		Contra, Cr	Fo	L.	s.	d.
1769						
Mar	13	By *Caſh*, for P. Niſbet's draught,	2	80	—	—
Apr.	26	By *Flour*, for my draught, -	19	220	10	—
	27	By *Bills Payable*, ditto, - -	11	140	—	—
June	19	By *Aſhes*, ditto, - -	23	109	8	—
July	17	By *Peter Hunter's account current*, ditto,	22	814	—	—
	23	By *James Duncan*, ditto, -	24	21	2	6
Aug.	3	By *Elias Bell our warehouſe*, ditto,	22	128	—	—
	9	By *Peter Smith*, ditto, - -	12	200	—	—
	10	By *Elias Bell our warehouſe*, ditto,	22	315	—	—
Sep.	5	By *Broad Cloth in company*, ditto, -	28	100	—	—
Oct.	4	By *Samuel Quint my account of Bills*, ditto,	30	500	—	—
	29	By *Voyage to St Kitts*, ditto, -	25	170	—	—
Nov.	14	By *Jacob Orr my account of Bills*, ditto,	33	500	—	—
Dec.	7	By *J. Kemp our account of Bills*, ditto,	33	500	—	—
	19	By *Robert Ainſley's account of Sugar*, ditto,	34	15	—	—
				3813	—	6

		Contra, Cr				
1769						
Apr.	19	By *Sundries*, received and abated,	—	90	—	—

		Contra, Cr				
1769						
Mar	16	By *Caſh*, in full, - -	2	50	—	—

N°			Fo	L.	s.	d.
	67	*W. Murray my acct in comp.* Dr				
1769						
Mar	20	To *Bills Payable*, for my $\frac{1}{3}$ capital,	11	1000	—	—
Dec.	31	To *Profit and Loſs*, for my $\frac{1}{3}$ gained,	1	56	13	4
				1056	13	4
	68	*Voyage to Leith*, Dr				
1769						
Mar	26	To *Sundries*, per the Iſabella, -	—	308	10	—
June	7	To *Sundries*, per the Fanny, -	—	895	10	—
		To *Profit and Loſs*, gained, - -	36	171	10	—
				1375	10	—
	69	*Cuſtomhouſe-debentures*, Dr				
1769						
Mar	30	To *Voyage to Jamaica*, for 1780 lb. ſhoes,	8	11	2	6
June	18	To *Voyage to Hamburgh*, for ſugar,	23	7	11	9
	29	To *John Jeſſop's account current*, for leather,	24	47	2	—
				65	16	3
	70	*J. Gardiner my acct on time*, Dr				
1769						
Apr.	3	To *Voyage to Leith*, at 3 months, -	17	480	—	—
	71	*Voyage to Perth*, Dr				
1769						
Apr.	4	To *Caſh*, per the Tay, - -	2	83	6	—
		To *Profit and Loſs*, gained, -	36	16	14	—
				100	—	—
	72	*W. Boyd my acct of goods*, Dr				
1769						
Apr.	10	To *Voyage to Jamaica*, - -	8	705	—	—
		To *Profit and Loſs*, gained, -	36	475	—	—
				1180	—	—

			Fo	L.	s.	d.
		Contra, Cr				
		By *Balance*, - - -	35	1056	13	4
		Contra, Cr				
1769						
Apr.	3	By *John Gardiner my account on time*,	17	480	—	—
June	16	By *Hugh Wilson my account of Rum*,	23	895	10	—
				1375	10	—
		Contra, Cr				
1769						
Sep.	26	By *Cash*, for drawback received, -	20	54	13	9
		By *Balance*, - -	35	11	2	6
				65	16	3
		Contra, Cr				
1769						
July	23	By *ditto my account current*, in full,	26	480	—	—
		Contra, Cr				
1769						
Apr.	28	By *Sundries*, for neat proceeds of China,	—	100	—	—
		Contra, Cr				
1769						
Apr.	23	By *ditto my account current*, neat proceeds,	19	1180	—	—

N°					Fo	L.	s.	d.
	73	*W. Murdoch my acct current,* Dr						
1769			*Guild.*	*St.*				
Apr.	12	To *Voy. to Rotterdam*, at 22 d. for	7968	19½	15	730	9	9
	74	*W. Murdoch my acct of Serges,* Dr						
1769								
Apr.	12	To *Voyage to Rotterdam*, on hand,			15	210	—	—
		To *Profit and Loss*, gained,			36	17	6	8
						227	6	8
	75	*J. Ballantyne my acct current,* Dr						
		To *Balance*, Jan. 18.			35	1895	12	6
	76	*W. Murdoch my acct on time,* Dr						
1769								
Apr.	18	To *ditto my acct of Serges*, for 2480 guild. at 22 d.			18	227	6	8
	77	*George Friar my store,* Dr						
1769								
Apr.	21	To *Voyage to Boston*, per the Sarah,			12	1325	8	9
	24	To *ditto*, per the Vernon,			12	748	12	6
June	26	To *ditto*, per the Cochran,			12	1895	12	6
Dec.	28	To *ditto Friar my account current*,			25	250	—	—
		To *Profit and Loss*, gained,			36	558	6	3
						4778	—	—

			Fo	L.	s.	d.
		Contra, Cr				
1769			Guild. / St.			
Apr.	13	By *Cash*, at 22 d. for 7968 / 19½	2	730	9	9
		Contra, Cr				
1769						
Apr.	18	By *ditto Murdoch my account on time*,	18	227	6	8
		Contra, Cr				
1769						
Apr.	18	By *Voyage to Boston*, per the Cochran, at 9 m.	12	1895	12	6
		Contra, Cr				
1769						
May	28	By *H. V. Beek's account current*, in full,	22	227	6	8
		Contra, Cr				
1769						
Sep.	18	By *Cash*, for exchange, at 2 per cent.	20	8	—	—
Dec.	28	By *Sundries*, - -		4770	—	—
				4778	—	—

N°			Fo	Qrs	L.	s.	d.
	78	*W. Boyd my acct current,* Dr					
1769 *Apr.*	23	To *ditto my account of goods,* neat proceeds,	17		1180	—	—
	79	*Flour,* Dr					
1769 *Apr.*	26	To *Peter Prince,* at 63 s. for		70	16	220	10 —
	80	*T. Trader my acct of Flour,* Dr					
1769 *Apr.*	27	To *Flour,* consigned for sale, my		70	19	220	10 —
		To *Profit and Loss,* gained,			36	22	— —
						242	10 —
	81	*J. Ramsay my acct current,* Dr					
1769 *Apr.*	28	To *Voyage to Perth,* in his hands,	17			60	— —
	82	*J. Ramsay my acct on time,* Dr					
1769 *Apr.*	28	To *Voyage to Perth,* June 8.	17			40	— —
	83	*George Barclay,* Dr					
1769 *May*	3	To *Rum,* on demand,	3			110	— —

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769							
May	1	By *Sundries,* per the Rachel, -			1180	—	—
		Contra,	*Cr*				
1769			Qrs				
Apr.	27	By *T. Trader my account of Flour,*	70	19	220	10	—
		Contra,	*Cr*				
1769			Qrs				
May	22	By *Caſh,* to account, -		20	120	—	—
June	11	By *Caſh,* in full of neat proceeds of	70	20	122	10	—
					242	10	—
		Contra,	*Cr*				
1769							
May	25	By *George Bryce,* for my bill, -		22	30	—	—
June	6	By *Caſh,* in full of his draught on P. Punctual,		20	30	—	—
					60	—	—
		Contra,	*Cr*				
1769							
June	16	By *Hugh Wilſon my acct current,* -		23	40	—	—
		Contra,	*Cr*				
1769							
May	9	By *Sundries,* in compoſition, -		—	110	—	—

N° 84

Cash, Dr

			Fo	L.	s.	d.	L.	s.	d.
1769		To *Old Account*,	1	1241	5	2			
May	1	To *Sundries*, for India Stock,	—	571	4	—			
	9	To *George Barclay*, in part,	19	41	5	—			
	10	To *Insurance-account*, premium,	21	18	—	—			
	11	To *Royal Bank*, (Edinburgh),	21	200	—	—			
	12	To *Profit and Loss*, on a wager,	1	3	3	—			
	16	To *H. V. Beek's account of goods*,	21	30	—	—			
	18	To *ditto*, in part,	21	160	—	—			
	22	To *T. Trader my account of Flour*,	19	120	—	—			
	23	To *James Elliot*, for premium,	21	10	—	—			
	24	To *George Knox*, in full,	10	54	—	—			
	26	To *Royal Bank*,	21	46	15	—			
		To *Flax*, for 2 matts,	22	6	—	—			
							2501	12	2
June	1	To *George Watt*, neat,	22	37	10	—			
	5	To *George Bryce*, in full,	14	30	—	—			
	6	To *J. Ramsay my acct current*,	19	30	—	—			
	9	To *Insurance-account*,	21	40	—	—			
	11	To *T. Trader my acct of Flour*,	19	122	10	—			
	12	To *Duroys*, in full,	7	192	—	—			
	13	To *Fustians*, for a balance,	8	11	10	—			
	21	To *Sundries*, for a note, with int.	—	41	8	5			
							504	18	5
July	2	To *John Jessop's account current*,	24	400	—	—			
	11	To *Ship Charlotte*, for outfits,	24	100	—	—			
	14	To *Smith's office*, for P. Hunter,	23	776	—	—			
	16	To *Sundries*, for princ. and int.	—	1012	10	—			
	25	To *Sundries*, for a bill on Key, with exchange,	—	204	—	—			
	27	To *Ship Swan*, for freight,	4	50	—	—			
	30	To *Sundries*, for princ. and int.	—	351	9	2			
							2893	19	2
Aug.	2	To *Elias Bell our warehouse*,	22	412	—	—			
	14	To *J. Gardiner my acct current*,	26	280	—	—			
	18	To *E. Hope my account proper*,	27	70	—	—			
	23	To *ditto my account in company*,	27	20	—	—			
	28	To *Ship Phenix in co.* for freight,	27	30	—	—			
	30	To *Elias Bell our warehouse*,	22	360	10	—			
							1172	10	—
Sep.		To *Sundries*, received this month, per cash-book,	—	1347	13	9			
Oct.		To *ditto*,	—	1409	13	—			
Nov.		To *ditto*,	—	2287	15	—			
Dec.		To *ditto*,	—	3667	12	—			
							8712	13	9
							15785	13	6

			Fo	L.	s.	d.	L.	s.	d.
1769		*Contra*, Cr							
May	2	By *Sundries*, for duties and charg.		1151	—	—			
	4	By *Sundries*, for freight,		100	—	—			
	7	By *Profit and Loss*, for a penalty,	1	2	2	—			
	8	By *Profit and Loss*, on a wager,	1	2	—	—			
	15	By *H. V. Beek's account of goods*,	21	22	9	4			
	31	By *Charg. of merchand.* this month,	11	13	15	9			
							1291	7	1
June	7	By *Voyage to Leith*, for charges,	17	4	10	—			
	15	By *Voy. to Hamburgh*, for charges,	23	117	10	8			
	20	By *Voyage to Dublin*, for charges,	23	2	10	—			
	22	By *Sir Isaac Crisp*, for a balance,	6	20	—	—			
	25	By *H. V. Beek's account current*,	22	8	—	—			
	27	By *John Jessop's account current*,	24	399					
	28	By *George Aiton*, for packing,	24	1	5	—			
	30	By *Char. of merchand.* this month,	11	14	10	6			
							567	6	2
July	5	By *John Arnot's account current*,	24	292	2	6			
	6	By *Sundries*, for princ. and int.	—	405	—	—			
	20	By *W. Murray my account proper*,	25	200	—	—			
	24	By *J. Lee's acct cur.* for charges,	26	9	15	10			
	28	By *Sundries*, for princ. and int.	—	50	12	6			
	31	By *Char. of merchand.* this month,	11	25	6	8			
							982	17	6
Aug.	4	By *Smith's office*, for premium,	23	13	10	—			
	6	By *Sundries*, for a bill, with exch.	—	252	10	—			
	13	By *G. Roy's account of Sugar*,	26	127	—	—			
	16	By *Sundries*, for a bill returned,	—	210	9	6			
	21	By *Simon Short*, paid neat,	14	208	—	—			
	24	By *Ship Phenix in co. with G. Kent*,	27	320					
	25	By *ditto*, for a bill of repairs,	27	16	10	—			
	29	By *Ship Phenix in co.* for prem.	27	18	—	—			
	31	By *Char. of merchand.* this month,	11	10	18	6			
							1176	18	—
Sep.		By *Sundries*, paid this month, per cash-book, -	—	736	8	4			
Oct.		By *ditto*, - -	—	4264	12	2			
Nov.		By *ditto*, - -	—	1132	10	4			
Dec.		By *ditto*, - -	—	1799	11	—			
							7933	1	10
		By *Balance* remaining, -	35	—	—	—	3834	2	11
							15785	13	6

N°			Fo	L.	s.	d.
	85	*House at Charing-cross,* Dr				
1769						
May	5	To *Profit and Loss*, rated at 12 years purchase,	1	960	—	—
	26	To *Royal Bank*, for repairs, -	21	40	10	6
				1000	10	6
	86	*Insurance-account,* Dr				
1769						
July	13	To *P. Hunter's account current*,—Sailwell,	22	50	—	—
		To *Profit and Loss*, gained, -	36	19	10	—
				69	10	—
	87	*Royal Bank, (Edin.),* Dr				
1769						
July	3	To *H. Wilson my acct current*, paid to acct,	23	40	—	—
Sep.	4	To *ditto my account on time*, ditto,	26	1120	—	—
				1160	—	—
	88	*James Elliot,* Dr				
1769						
May	14	To *Insurance-account*, on the Elisabeth,	21	10	—	—
	89	*H. V. Beek's acct of goods,* Dr				
				Flax. Matts.	*Mad. Bar.*	
1769						
May	15	To *Cash*, for duties, freight charges, on	20	30	20	22 9 4
	21	To *Profit and Loss*, for my commission,	1			7 10 11
		To *ditto his account current*, for n. p.	22			257 9 9
						287 10 —

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769							
Nov.	13	By *Cash,* for rent till Martinmas,		20	40	—	—
		By *Balance,* for prime cost, -		35	960	—	—
		By *Profit and Loss,* - -		36	—	10	6
					1000	10	6

		Contra,	*Cr*	*L.*			
1769							
May	10	By *Cash,* at 3 per cent. on the Hynd,		600	20	18	—
	14	By *J. Elliot,* on the Elisabeth,		400	21	10	—
June	8	By *P. Hunter's ac. cur.* on the Sailwell,		50	22	1	10
	9	By *Cash,* at 4 per C. on the Industry,		1000	20	40	—
						69	10

		Contra,	*Cr*				
1769							
May	11	By *Cash,* for my draught, -			20	200	—
	26	By *Sundries,* ditto, - -			—	100	—
June	4	By *Elias Bell our warehouse,* ditto,			22	800	—
		By *Balance,* - -			35	60	—
						1160	—

		Contra,	*Cr*				
1769							
May	23	By *Cash,* in full of premium, -			20	10	—

		Contra,	*Cr*					
				Flax. Matts.	*Mad. Bar.*			
1769								
May	16	By *Cash,* at 3 l. for -		10		20	30	—
	17	By *G. Watt,* at 9 l. 10 s. for			4	22	38	—
	18	By *Sundries,* at 3 l. at 10 l. for		18	16	—	214	—
	19	By *Flax,* at 55 s. for -		2		22	5	10
							287	10

			Fo	L.	s.	d.
N°	90	*George Watt*, Dr				
1769						
May	17	To *H. V. Beek's account of goods*, at 10 days,	21	38	—	—
	91	*Flax*, Dr				
				Matts.		
1769						
May	19	To *H. V. Beek's acct of goods*, at 55 s. for	2	21	5	10 —
		To *Profit and Loss*, gained,		36	—	10 —
					6	— —
	92	*H. V. Beek's acct current*, Dr				
1769						
May	28	To *William Murdoch my account on time*,	18	227	6	8
June	1	To *George Watt*, abated,	22	—	10	—
	25	To *Cash*, paid his bill to James Hill,	20	8	—	—
July	7	To *Sundries*, per the Friendship,	—	21	13	1
				257	9	9
	93	*Elias Bell our warehouse*, Dr				
1769						
June	4	To *Royal Bank*, for my ½ capital,	21	800	—	—
July	4	To *Warehouse-bills*, for ashes,	24	144	—	—
	18	To *Hooper and Aitcheson*, for 50 bags hops,	25	218	15	—
Aug.	3	To *Sundries*, per the Unity,	—	228	—	—
	10	To *Peter Prince*, for 150 lb. silk,	16	315	—	—
Dec.	29	To *Profit and Loss*, for my ½ gained at Glasg.	1	142	15	—
				1848	10	—
	94	*P. Hunter's acct current*, Dr				
1769						
June	8	To *Sundries*, for premium and brokerage,	—	29	15	—
July	17	To *Sundries*, for value insured,	—	820	5	—
				850	—	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769							
June	1	By *Sundries*, received and abated, -		—	38	—	—
		Contra,	*Cr*				
1769			*Matts.*				
May	26	By *Cash*, for - -	2	20	6	—	—
		Contra,	*Cr*				
1769							
May	21	By *ditto his account of goods*, for n. proceeds,		21	257	9	9
		Contra,	*Cr*				
1769							
Aug.	2	By *Cash*, for a draught of 400 l. with exch.		20	412	—	—
	30	By *Cash*, for a bill with exchange,		20	360	10	—
Dec.	27	By *Ambrose and Allan*, for 80 empty hhds,		26	54	—	—
		By *Warehouse-bills*, Feb. 4. -		24	144	—	—
		By *Hooper and Aitcheson*, Jan. 18.		25	218	15	—
		By *Ambrose and Allan*, Feb. 3. -		26	46	—	—
		By *Balance*, - -		35	613	5	—
					1848	10	—
		Contra,	*Cr*				
1769							
July	13	By *Sundries*, lost by the Sailwell,			850	—	—

N°			Fo	L.	s.	d.
	95	*Smith's Office,* Dr				
1769						
July	12	To *Peter Hunter's acct current,* —— Sailwell,	22	800	—	—
Aug	4	To *Cash,* paid premium on the Brothers,	20	13	10	—
				813	10	—
	96	*Voyage to Hamburgh,* Dr	—			
1769						
June	15	To *Sundries,* per the Dolphin, -	—	226	17	8
		To *Profit and Loss,* gained, -	36	80	14	1
				307	11	9
	97	*H. Wilson my acct of Rum,* Dr	—			
1769						
June	16	To *Voyage to Leith,* per the Fanny,	17	895	10	—
		To *Profit and Loss,* gained, -	36	224	10	—
				1120	—	—
	98	*H. Wilson my acct current,* Dr	—			
1769						
June	16	To *James Ramsay my account on time,*	19	40	—	—
	5	*Ashes,* Dr				
1769		*Vats.* *C.*				
June	19	To *Sundries,* at 41 s. per C. for 6 108 —		221	8	—
	100	*Voyage to Dublin,* Dr				
1769						
June	20	To *Sundries,* per the Anne, -	—	223	18	—
		To *Profit and Loss,* gained, -	36	16	12	—
				240	10	—

					Fo	L.	s.	d.
		Contra,	*Cr*					
1769				L.				
June	8	By *P. Hunter's acct cur.* on the Sailwell,		800	22	24	—	—
July	14	By *Cash*, in full, premium retained,		—	20	776	—	—
Aug.	1	By *Voyage to Jamaica*, on the Brothers,		450	8	13	10	—
						813	10	—
		Contra,	*Cr*					
1769								
June	18	By *Customhouse-debentures*, -			17	7	11	9
Sep.	24	By *John Perkins my account current*,			29	300	—	—
						307	11	9
		Contra,	*Cr*					
1769								
July	26	By *ditto my account on time*, for n. proceeds,			26	1120	—	—
		Contra,	*Cr*					
1769								
July	3	By *Royal Bank*, paid in by him, -			21	40	—	—
		Contra,	*Cr*					
1769				*Vats.*	*C.*			
June	20	By *Voyage to Dublin*, at 41 s. per C. for -		6	108	23	221	8	—
		Contra,	*Cr*					
1769								
Aug.	20	By *George Ewing my acct current*, for n. p.			27	240	10	—

N°			Fo	L.	s.	d.
	101	*J. Jeſſop's acct current,* Dr				
1769 *June*	27	To *Sundries,* per the Leah,	—	522	18	6
	102	*George Aiton,* Dr				
1769 *June*	28	To *Caſh,* for packing,	20	1	5	—
	103	*Warehouſe-bills,* Dr				
		To *ditto Bell our warehouſe,*	22	144	—	—
	104	*J. Arnot's acct current,* Dr				
1769 *July*	5	To *Sundries,* per the Jean, for Antigua,	—	299	5	—
	105	*James Duncan,* Dr				
1769 *July*	23	To *Peter Prince,* in full,	16	21	2	6
	106	*Ship Charlotte,* Dr				
1769 *July*	10	To *Bills Payable,* for prime coſt,	11	870	—	—
		To *Profit and Loſs,* gained,	36	570	—	—

			Fo	L.	s.	d.
		Contra, Cr				
1769						
June	29	By *Customhouse-debentures*, -	17	47	2	—
July	2	By *Cash*, for a draught on him, -	20	400	—	—
		By *Balance*, - -	35	75	16	6
				522	18	6
		Contra, Cr				
1769						
June	27	By *John Jessop's account current*, -	24	1	5	—
		Contra, Cr				
1769						
July	4	By *ditto our warehouse*, to J. Chapman, at 8 m.	22	144	—	—
		Contra, Cr				
1769						
Dec.	25	By *Bills Receivable*, for a draught on J. Swift,	5	299	5	—
		Contra, Cr				
1769						
July	7	By *H. V. Beek's account current*, on demand,	22	21	2	6
		Contra, Cr				
1769						
July	11	By *Sundries*, for outfits and freight,	—	540	—	—
Dec.	26	By *Sundries*, sold, - -	—	900	—	—
				1440	—	—

N°			Fo	L.	s.	d.
	107	*George Urie and Co.* Dr				
1769 *July*	11	To *Ship Charlotte*, due on return,	24	440	—	—
	108	*Hooper and Aitcheſon*, Dr				
		To *Elias Bell our warehouſe*, Jan. 18.	22	218	15	—
	109	*W. Murray my acct proper*, Dr				
1769 *July*	20	To *Caſh*, for 100 lb. ſilk, diſpatched per the Tay, - -	20	200	—	—
	110	*Snow Roſelle*, Dr				
1769 *July*	21	To *George Friar my account current*, coſt	25	400	—	—
	111	*Voyage to St Kitts*, Dr				
1769 *July*	21	To *G. Friar my acct current*, for a cargo of proviſions, - -	25	1200	—	—
Oct.	29	To *Peter Prince*, for - -	16	170	—	—
		To *Profit and Loſs*, gained, -	36	430	—	—
				1800	—	—
	112	*G Friar my acct current*, Dr				
1769 *Dec.*	28	To *ditto my ſtore*, for caſh received at Boſton,	18	2400	—	—

			Fo	L.	s.	d.
		Contra, Cr				
1769						
Dec.	13	By *Caſh*, in full for freight, -	20	440	—	—
		Contra, Cr				
1769						
July	18	By *Elias Bell our warehouſe*, at 6 months,	22	218	15	—
		Contra, Cr				
1769						
Sep.	1	By *Brocades*, for 3 pieces, 20 yards each,	27	45	—	—
		By *Balance*, - -	35	155	—	—
				200	—	—
		Contra, Cr				
		By *Balance*, for prime coſt, -	35	400	—	—
		Contra, Cr				
1769						
Oct.	25	By *George Lyon my account current*, for n. p.	31	1800	—	—
		Contra, Cr				
1769						
July	21	By *Sundries*, for ſnow Roſelle and cargo,	—	1600	—	—
Sep.	18	By *Caſh*, for Greig on Fullarton, at 60 days ſight, - -	20	400	—	—
	28	By *ditto Friar my ſtore*, for commiſſion, fees, &c	18	250	—	—
		By *Balance*, - -	35	150	—	—
				2400	—	—

N°				Fo	L.	s.	d.
	113	*J. Gardiner my acct current,*	*Dr*				
1769							
July	23	To *ditto my account on time,* -		17	480	—	—
	114	*J. Lee's acct current,*	*Dr*				
1769							
July	24	To *Sundries,* per the Susannah for Philad.		—	374	2	6
Aug	16	To *Cash,* for his bill with charges of protest,		20	206	9	6
					580	12	—
	115	*H. Wilson my acct on time,*	*Dr*				
1769							
July	26	To *ditto my account of rum,* for n. pro.		23	1120	—	—
	116	*J. Macfee, my acct current,*	*Dr*				
1769							
Aug.	6	To *Cash,* for a bill on G. Murdoch, at sight,		20	250	—	—
	8	To *John Gardiner my account current,*		26	200	—	—
					450	—	—
	117	*Ambrose and Allan,*	*Dr*				
1769							
Dec.	27	To *E. Bell our warehouse,* for 80 empty hhds,		22	54	—	—
		To *ditto,* due Feb. 3. - -		22	46	—	—
					100	—	—
	118	*G. Roy's acct of Sugar,*	*Dr*				
1769			*Hds.*				
Aug.	13	To *Cash,* for duties, freight, and charges on - -	30	20	127	—	—
Nov.	1	To *Sundries,* for charges and commission,		—	25	—	—
		To *ditto his account current,* for n. p.		29	598	—	—
					750	—	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769							
Aug.	8	By *James Macfee my account current,*		26	200	—	—
	14	By *Caſh,* for my draught to T. Tait,		20	280	—	—
					480	—	—
		Contra,	*Cr*				
1769							
July	24	By *Caſh,* for a bill on Robert Hay,		20	200	—	—
Dec.	23	By *P. Prince,* for a draught on P. Crawfurd,		16	200	—	—
		By *Balance,* - -		35	180	12	—
					580	12	—
		Contra,	*Cr*				
1769							
Sep.	4	By *Royal Bank,* in full, -		21	1120	—	—
		Contra,	*Cr*				
1769							
Aug.	1	By *Voyage to Jamaica,* per the Brothers,		8	450	—	—
		Contra,	*Cr*				
1769							
Aug.	3	By *Elias Bell our warehouſe,* at 6 months,		22	100	—	—
		Contra,	*Cr*				
1769			*Hds.*				
Aug.	22	By *Bills Receivable,* for -	10 5		251	11	3
Sep.	15	By *ditto,* for - -	10 5		250	12	6
Oct.	30	By *ditto,* for - -	10 5		247	16	3
					750	—	—

			Fo	L.	s.	d.
N°	119	*E. Hope my acct in comp.* Dr				
1769						
Aug.	15	To *Cambrics*, for my ½ of 56 pieces, at 50 s.	6	70	—	—
		To *Profit and Loſs*, gained, - -	36	10	—	—
				80	—	—
	120	*E. Hope my acct proper,* Dr				
1769						
Aug.	15	To *Cambrics*, for 28 pieces, at 50 s.	6	70	—	—
	121	*G. Ewing my acct current,* Dr				
1769						
Aug.	20	To *Voyage to Dublin*, for neat proceeds,	23	240	10	—
	122	*Sh. Phenix in co. with G. Kent,* Dr				
1769						
Aug.	24	To *Sundries*, for prime coſt, -	—	640	—	—
	25	To *Caſh*, for a bill of repairs, -	20	16	10	—
	29	To *Caſh*, paid premium on 600 l.	20	18	—	—
		To *G. Kent's acct in comp.* for his ½ gained,	27	112	15	—
		To *Profit and Loſs*, for my ½ gained,	36	112	15	—
				900	—	—
	123	*G. Kent's acct in comp.* Dr				
1769						
Oct.	12	To *Caſh*, for his ½ of n. proceeds on ſherry,	20	122	8	9
		To *Balance*, - -	35	432	15	—
				555	3	9
	124	*Brocades,* Dr				
			Pcs.	Yds.		
1769						
Sep.	1	To *W. Murray my acct proper*, at 15 s. per yd,	3	60	25	45	—	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769							
Aug.	23	By *Sundries*, for my ½ of neat proceeds,		—	80	—	—
		Contra,	*Cr*				
1769							
Aug.	18	By *Caſh*, in full, - -		20	70	—	—
		Contra,	*Cr*				
1769							
Sep.	13	By *Arthur Gwin my account current*,		29	240	10	—
		Contra,	*Cr*				
1769							
Aug.	28	By *Caſh*, for ½ month's freight, -		20	30	—	—
Dec.	8	By *Caſh*, in full for freight, -		20	170	—	—
	11	By *Mr Jones and Company*, ſold,		34	700	—	—
					900	—	—
		Contra,	*Cr*				
1769							
Aug.	24	By *Ship Phenix in comp.* for his ½ of price,		27	320	—	—
Sep.	28	By *ditto his acct proper*, for his ½ of ſherry,		30	118	5	—
Oct.	11	By *Sherry in company*, for his ½ gained,		30	4	3	9
		By *Ship Phenix in comp.* for his ½ gained,		27	112	15	—
					555	3	9
		Contra,	*Cr*				
			Pcs. *Yds.*				
		By *Balance*, rem. at 15 s. per yd,	3 60	35	45	—	—

N°			Fo	L.	s.	d.
	125	*Br. Cloth in co. with R. N. and C. M.* - Dr				
		Bs | Pcs | Yds				
1769 Sep.	5	To *Sundries*, at 10s. per yard, for - 8 | 40 | 1600 —		800	—	—
		To *Voyage to Guernsey in comp.* for charges,	28	2	—	—
		To *Profit and Loss*, for my commission,	36	9	8	—
		To *R. Nairn's acct in co.* for his $\frac{1}{3}$ gained,	28	42	17	4
		To *C. Maxton's acct in co.* for his $\frac{1}{3}$ gained,	28	42	17	4
		To *Profit and Loss*, for my $\frac{1}{3}$ gained,	36	42	17	4
				940	—	—
	126	*R. Nairn's acct proper*, Dr				
1769 Sep.	5	To *ditto his acct in comp.* for his $\frac{1}{3}$,	28	266	13	4
	10	To *Cash*, paid to him, -	20	110	—	—
Oct.	18	To *Cash*, paid to him, - -	20	60	—	—
		To *Balance*, - -	35	72	17	4
				509	10	8
	127	*C. Maxton's acct proper*, Dr				
1769 Sep.	5	To *ditto his acct in comp.* for his $\frac{1}{3}$,	28	266	13	4
	10	To *Cash*, paid to him, -	20	10	—	—
Oct.	18	To *Cash*, paid to him, -	20	60	—	—
		To *Balance*, - - -	35	72	17	4
				409	10	8
	128	*R. Nairn's acct in comp.* Dr				
		To *ditto his acct proper*, for neat proceeds,	28	309	10	8
	129	*C. Maxton's act in comp.* Dr				
		To *ditto his acct proper*, for neat proceeds,	28	309	10	8
	130	*Voyage to Guernsey in comp.* Dr				
1769 Sep.	6	To *Sundries*, per the Lark, -	—	202	—	—
		To *Broad Cloth in comp.* gained,	28	20	—	—
				222	—	—

			Bs	Pcs	Yds	Fo	L.	s.	d.
		Contra, Cr							
1769									
Sep.	6	By *Voy. to Guernſ. in co.* at 19s. per yard, for	2	10	400	28	200	—	—
	7	By *C. Snell,* at 12 s. per yard,	2	10	400	29	240	—	—
	8	By *Caſh,* at 11 s. 6 d. per yd, for	2	10	400	20	230	—	—
	11	By *Sundries,* at 12s. 6d. per yd, for	2	10	400	—	250	—	—
		By *Voy. to Guernſ. in co.* gained,				28	20	—	—
			8	40	1600		940	—	—
		Contra, Cr							
1769									
Sep.	5	By *Broad Cloth in comp.* paid by him,				28	200	—	—
		By *ditto his acct in comp.* for neat proceeds,				28	309	10	8
							509	10	8
		Contra, Cr							
1769									
Sep.	5	By *Broad Cloth in comp.* paid by him,				28	100	—	—
		By *ditto his acct in comp.* for neat proceeds,				28	309	10	8
							409	10	8
		Contra, Cr							
1769									
Sep.	5	By *ditto his account proper,* for his $\frac{1}{3}$,				28	266	13	4
		By *Broad Cloth in comp.* for his $\frac{1}{3}$ gained,				28	42	17	4
							309	10	8
		Contra, Cr							
1769									
Sep.	5	By *ditto his account proper,* for his $\frac{1}{3}$,				28	266	13	4
		By *Broad Cloth in comp.* for his $\frac{1}{3}$ gained,				28	42	17	4
							309	10	8
		Contra, Cr							
1769									
Oct.	15	By *Bills Receivable,* for neat proceeds,				5	220	—	—
		By *Broad Cloth in company,* for charges,				—	[illegible]	—	—
							22[illegible]	—	—

	N°			Fo	L.	s.	d.
	131	*Charles Snell,*	*Dr*				
1769 *Sep.*	7	To *Broad Cloth in comp.* on demand,		28	240	—	—
	132	*John Guſtard,*	*Dr*				
1769 *Sep.*	11	To *Broad Cloth in comp.* at 6 days,		28	100	—	—
	133	*G. Roy's acct-current,*	*Dr*				
1769 *Sep.*	12	To *Sundries,* per the Rebecca, -		—	294	5	9
		To *Balance,* - -		35	303	14	3
					598	—	—
	134	*A. Gwin my acct current,*	*Dr*				
1769 *Sep.*	13	To *George Ewing my account current,*		27	240	10	—
Nov.	28	To *Jacob Orr my acct of Bills,* at ſight,		33	50	17	6
					291	7	6
	135	*Houſehold-furniture,*	*Dr*				
1769 *Sep.*	19	To *Caſh,* per account, -		20	200	—	—
	136	*J. Perkins my acct current,*	*Dr*				
			Flemiſh L. s.				
1769 *Sep.*	24	To *Voy. to Hamburgh,* at 35 s. 3 d.	528 15	23	300	—	—

				Fo	L.	s.	d.
		Contra,	*Cr.*				
1769 *Sep.*	22	By *Caſh*, in full, - -		20	240	—	—
		Contra,	*Cr*				
1769 *Sep.*	22	By *Caſh*, in full, - -		20	100	—	—
		Contra,	*Cr*				
1769 *Nov.*	1	By *ditto his acct of Sugar*, for neat proceeds,		26	598	—	—
		Contra,	*Cr*				
1769 *Sep.*	12	By *George Roy's account current*, -		29	291	7	6
		Contra,	*Cr*				
		By *Balance*, for value, - -		35	200	—	—
		Contra,	*Cr*				
1769 *Sep.*	27	By *Bills Receivable*, at 35 s. 3 d. for	*Flemiſh* L. s. 528 15	5	300	—	—

N°			Fo	L.	s.	d.
	137	*Voyage from Jamaica,* Dr				
1769 Sep.	25	To *Voyage to Jamaica,* for 30 punch. rum,	8	520	—	—
	138	*Sherry in co. with G. Kent,* Dr				
			Pps			
1769 Sep.	28	To *Richard Owen,* at 26 l. for -	4 30	104	—	—
		at 26 l. 10 s. for	5 —	132	10	—
Oct.	11	To *Sundries,* for charges and commiſ.	—	10	10	6
		To *G. Kent's acct in co.* for his ½ gained,	27	4	3	9
		To *Profit and Loſs,* for my ½ gained,	36	4	3	9
			9	255	8	—
	139	*Richard Owen,* Dr				
1769 Oct.	3	To *Caſh,* in full, - -	20	236	10	—
	140	*G. Kent's acct proper,* Dr				
1769 Sep.	28	To *ditto his acct in co.* for his ½ of ſherry,	27	118	5	—
	141	*S. Quint my acct of Bills,* Dr				
1769 Oct.	2	To *Caſh,* remitted for ſale, Barland on Banks, at 40 days, -	20	300	—	—
		To *ditto,* Dawſon on Dobby, at 60 days,	—	500	—	—
		To *ditto,* exchange ½ per cent. -	—	4	—	—
	4	To *P. Prince,* for a bank-bill, at 30 days date,	16	500	—	—
	6	To *Caſh,* rem. Primroſe on Piercy, at 90 days,	20	300	—	—
		To *Profit and Loſs,* gained, -	36	31	10	—
				1635	10	—
	142	*Edward Turner,* Dr				
1769 Oct.	5	To *Sherry in comp.* on demand, -	30	25	—	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769							
Oct.	20	By *Rum,* which per invoice coſt -		3	520	—	—
		Contra,	*Cr*				
			Pps				
1769							
Oct.	5	By *Sundries,* at 29 l. for -	5	—	145	—	—
	9	By *Caſh,* at 27 l. 12 s. for -	4	20	110	8	—
			9		255	8	—
		Contra,	*Cr*				
1769							
Sep.	28	By *Sherry in company,* on demand,		30	236	10	—
		Contra,	*Cr*				
1769							
Oct.	1	By *Caſh,* in full, - - -		20	118	5	—
		Contra,	*Cr*				
1769							
Oct.	22	By *Caſh,* for Barland on Banks, Dawſon on Dobby, - - -		20	816	—	—
	24	By *P. Prince,* in full of the bank-bill rem.		16	515	—	—
	26	By *Edward Harley,* for Primroſe on Piercy,		8	304	10	—
					1635	10	—
		Contra,	*Cr*				
1769							
Oct.	10	By *Caſh,* in full, - -		20	25	—	—

N°			Fo	L.	s.	d.
	143	*Lottery-Tickets,* Dr				
1769						
Oct.	13	To *Cash,* paid for No 542 & 788,	20	30	—	—
		To *Profit and Loss,* gained, -	36	1970	—	—
				2000	—	—
	144	*Three per cent. Annuities,* Dr				
1769						
Oct.	16	To *Lottery-Tickets,* for a prize of -	31	2000	—	—
	145	*G. Lyon my acct current,* Dr				
1769						
Oct.	25	To *Voyage to St Kitts,* for neat proceeds,	25	1800	—	—
		To *Balance,* - -	35	520	—	—
				2320	—	—
	146	*Flowered Stuffs,* Dr				
		Pcs				
1769						
Nov.	2	To *James Ward,* at 3 l. for 70	31	210	—	—
	147	*James Ward,* Dr				
		To *Balance,* - -	35	210	—	—
	148	*Voyage to Lisbon in comp.* Dr				
1769						
Nov.	3	To *Sundries,* per the Thistle, -	—	980	—	—
Dec.	15	To *Profit and Loss,* for my commission,	1	17	5	—
		To *S. King's acct in comp,* for his $\frac{1}{3}$ gained,	32	50	18	4
		To *John Oker ditto,* -	32	50	18	4
		To *Profit and Loss,* for my $\frac{1}{3}$ gained,	36	50	18	4
				1150	—	—

			Fo	L.	s.	d.
		Contra, Cr				
1769 Oct.	16	By *Three per cent. annuities*, for a prize of	31	2000	—	—
		Contra, Cr				
		By *Balance*, - -	35	2000	—	—
		Contra, Cr				
1769 Oct.	25	By *Sundries*, per the Roſelle, -	—	2320	—	—
		Contra, Cr				
1769 Nov.	3	By *Voyage to Liſbon in comp.* at 3 l. for Pcs 70	31	210	—	—
		Contra, Cr				
1769 Nov.	2	By *Flowered Stuffs*, at 3 months, -	31	210	—	—
		Contra, Cr				
1769 Dec.	12	By *P. Jenkins our acct current*, -	34	1150	—	—

N°			Fo	L.	s.	d.
149		*S. King's acct proper,* Dr				
1769						
Nov.	3	To *ditto his acct in co.* for his $\frac{1}{3}$ of Voy. to Liſb.	32	326	13	4
	5	To *Sundries,* paid to him, -	—	123	6	8
	6	To *ditto his acct in co.* for his $\frac{1}{3}$ of Oil,	32	210	—	—
				660	—	—
150		*J. Oker's acct proper,* Dr				
1769						
Nov.	3	To *ditto his acct in co.* for his $\frac{1}{3}$ of Voy. to Liſb.	32	326	13	4
	6	To *ditto his acct in co.* for his $\frac{1}{3}$ of Oil,	32	210	—	—
	17	To *Simon King's acct proper,* paid to him,	32	10	—	—
				546	13	4
151		*S. King's acct in comp.* Dr				
1769						
Dec.	6	To *Canary in comp.* for 2 pipes withdrawn,	33	76	—	—
		To *Balance,* - -	35	540	—	8
				616	—	8
152		*J. Oker's acct in comp.* Dr				
1769						
Dec.	6	To *Canary in comp.* for 2 pipes withdrawn,	33	76	—	—
		To *Balance,* - -	35	540	—	8
				616	—	8
153		*Oil in co. with S. K. &c.* Dr | *Tuns*				
1769						
Nov.	6	To *George Wood,* at 21 l. for - | 30	32	630	—	—
Dec.	5	To *James Grant,* abated, -	33	14	8	—
		To *Profit and Loſs,* for my commiſſion,	36	7	—	—
		To *S. King's acct in co.* for his $\frac{1}{3}$ gained,	32	21	7	4
		To *John Oker ditto,* - -	32	21	7	4
		To *Profit and Loſs,* for my $\frac{1}{3}$ gained,	36	21	7	4
				715	10	—
154		*George Wood,* Dr				
1969						
Nov.	16	To *Sundries,* in full, - -	—	630	—	—

1769		Contra, Cr	Fo	L.	s.	d.
Nov.	3	By *Voy. to Liſbon in comp.* for 300 pcs ſerges,	31	450	—	—
	16	By *George Wood*, paid by him, -	32	120	—	—
	17	By *Sundries*, to even accounts, -	—	90	—	—
				660	—	—

1769		Contra, Cr	Fo	L.	s.	d.
Nov.	3	By *Voy. to Liſbon in co.* for 90 pieces frieze,	31	270	—	—
	5	By *Simon King's account proper*, paid by him,	32	56	13	4
	16	By *George Wood*, paid by him, -	32	220	—	—
				546	13	4

1769		Contra, Cr	Fo	L.	s.	d.
Nov.	3	By *ditto his ac. proper*, for his $\frac{1}{3}$ of Voy. to Liſb.	32	326	13	4
	6	By *ditto his account proper*, for his $\frac{1}{3}$ of Oil,	32	210	—	—
		By *Voyage to Liſbon in co.* for his $\frac{1}{3}$ gained,	31	50	18	4
		By *Oil in company*, for his $\frac{1}{3}$ gained,	32	21	7	4
		By *Canary in company*, for his $\frac{1}{3}$ gained,	33	7	1	8
				616	—	8

1769		Contra, Cr	Fo	L.	s.	d.
Nov.	3	By *ditto his ac. proper*, for his $\frac{1}{3}$ of Voy. to Liſb.	32	326	13	4
	6	By *ditto his account proper*, for his $\frac{1}{3}$ of Oil,	32	210	—	—
		By *Voyage to Liſbon in co.* for his $\frac{1}{3}$ gained,	31	50	18	4
		By *Oil in company*, for his $\frac{1}{3}$ gained,	32	21	7	4
		By *Canary in company*, for his $\frac{1}{3}$ gained,	33	7	1	8
				616	—	8

1769		Contra, Cr	Tuns	Fo	L.	s.	d.
Nov.	21	By *James Grant*, for -	1	33	24	—	—
	23	By *Sundries*, at 23 l. 10 s. for	9	—	211	10	—
	27	By *Canary in co. with ditto*, in barter for	20	33	480	—	—
			30		715	10	—

1769		Contra, Cr	Fo	L.	s.	d.
Nov.	6	By *Oil in company*, on demand, -	32	630	—	—

N°			D	Exch. L	s	d	Fo	L.	s.	d.
	155	*Jacob Orr my acct of Bills,* Dr								
1769										
Nov.	9	To *Cash*, rem. Wedder on Brent,	90	3	-	-	20	300	—	—
	14	To *P. Prince*, for Crumpet on Craig,	60				16	500	—	—
	24	To *Bills Rec.* for Borrel's on Blanter,	80				5	200	—	—
	26	To *Cash*, for charges of protest,					20	—	2	6
		To *Profit and Loss*, gained by exch.		17	1	8	36	—	—	—
		To *Balance*, due, -					35	355	4	4
				20	1	8		1355	6	10
	156									
		House-Expences, Dr								
1769										
Nov.	14	To *Cash*, for house-rent, window-tax, &c.					20	58	—	—
Dec.	31	To *Cash*, laid out since the 1st of January,					20	300	—	—
								358	—	—
	157									
		James Grant, Dr								
1769										
Nov.	21	To *Oil in company*, on demand,					32	24	—	—
	158									
		John Whiston, Dr								
1769										
Nov.	23	To *Oil in company*, on demand,					32	100	—	—
	159									
		Canary in co. with S. K. and J. O. Dr								
1769			Pps							
Nov.	27	To *Oil in co. with ditto*, in barter, for	12				32	480	—	—
		To *Profit and Loss*, for my commission,					36	2	15	—
		To *S. King's acct in comp.* for his $\frac{1}{3}$ gained,					32	7	1	8
		To *John Oker ditto*, - -					32	7	1	8
		To *Profit and Loss*, for my $\frac{1}{3}$ gained,					36	7	1	8
								504	—	—
	160									
		J. Kemp our acct of Bills, Dr								
1769										
Dec.	4	To *Cash*, rem. Anderson on Burt, at 20 days,					20	400	—	—
		Ker on Butler, at 30 days,					—	200	—	—
		Exchange paid, -					—	6	—	—
	7	To *P. Prince*, for Hunter on Knox, at 40 days,					16	500	—	—
	10	To *Cash*, for Crawfurd on Kennet, at 10 days,					20	400	—	—
		Burnet on Bell, at 20 days,					—	300	—	—
		To *John Kemp's acct in co.* for his $\frac{1}{2}$ gained,					34	13	5	—
		To *Profit and Loss*, for my $\frac{1}{2}$ gained,					36	13	5	—
								1832	10	—

			Cr	D	Exch.			Fo	L.	s.	d.
		Contra,			L.	s	d				
1769											
Nov.	8	By *Caſh*, drawn at -		31	2	1	8	20	91	13	4
	16	By *Caſh*, to D. Swinton,		30	4	-	-	20	200	—	—
		to ditto, -		60	1	-	-	—	100	—	—
	20	By *Caſh*, to Peter Ward,		10	6	-	-	20	300	—	—
		to ditto, -		20	4	-	-	—	400	—	—
	22	By *Sundries*, to J. Skene, -			3	-	-	—	200	—	—
	28	By *Arthur Gwin my acct current*,						29	50	17	6
		By *Pr. and Loſs*, for commiſſ. L. 5 17						—	—	—	—
		for poſtage, 0 10						—	—	—	—
		for intereſt, 6 9						36	12	16	—
					20	1	8		1355	6	10
		Contra,	Cr								
		By *Profit and Loſs*, - -						36	358	—	—
1769		*Contra*,	Cr								
Dec.	5	By *Sundries*, in compoſition, -						—	24	—	—
1769		*Contra*,	Cr								
Nov.	29	By *Caſh*, in full, - -						20	100	—	—
		Contra,	Cr								
1769				Pps							
Dec.	3	By *Caſh*, at 46 l. for -		6				20	276	—	—
	6	By *Sundries*, at 38 l. for -		6				—	228	—	—
				12					504	—	—
1769		*Contra*,	Cr								
Dec.	20	By *Caſh*, in full for A on B, K on B, H on K, exchange 2 per cent.						20	1122	—	—
	24	By *Peter Prince*, in full for C on K, and B on B, exchange 1½ per cent,						16	710	10	—
									1832	10	—

N°				Fo	L.	s.	d.
	161	*Canary*, Dr	Pps				
1769 Dec.	6	To *Canary in company*, retained,	2	33	76	—	—
	162	*G. Pitt's acct of Bills*, Dr					
1769 Dec.	6	To *ditto his acct cur.* for his bill on D. Turner,		34	933	18	8
	10	To *ditto his acct cur.* for Steel on Stamford,		34	750	—	—
		To *Profit and Loss*, for commission and char.		1	8	13	4
		To *G. Pitt's acct current*, for neat gain,		34	36	2	7
					1728	14	7
	163	*G. Pitt's acct current*, Dr					
1769 Dec.	18	To *ditto his acct of Bills*, sold his on D. Turner,		34	941	4	7
		To *ditto his acct of Bills*, sold Steel on Stamford,		34	787	10	—
					1728	14	7
	164	*Mr Jones and Co.* Dr					
1769 Dec.	11	To *Ship Phenix in comp.* at 3 months,		27	700	—	—
	165	*P. Jenkins our acct current*, Dr					
1769 Dec.	12	To *Voy. to Lisbon in comp.* for n. proceeds,		31	1150	—	—
	166	*R. Ainsley's acct of Sugar*, Dr	Hds				
1769 Dec.	17	To *Cash*, for charges on -	40	20	18	10	6
	18	To *Cash*, for duties, - -		20	113	17	—
	19	To *Sundries*, for freight, -		—	40	—	—
					172	7	6
	167	*G. Friar my acct on time*, Dr					
1769 Dec.	28	To *ditto Friar my store*, for debts outstanding,		18	1200	—	—
	168	*J. Kemp's acct in comp.* Dr					
		To *Balance*, - -		35	13	5	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
		By *Balance,* remaining, -	Pps 2	35	76	—	—
1769		*Contra,*	*Cr*				
Dec.	18	By *ditto his ac. cur.* sold his bill on D. Turner,		34	941	4	7
	19	By *ditto his acct cur.* sold Steel on Stamford,		34	787	10	—
					1728	14	7
1769		*Contra,*	*Cr*				
Dec	6	By *ditto his acct of Bills,* for his on D. Turner,		34	933	18	8
	10	By *ditto his acct of Bills,* for Steel on Stamford,		34	750	—	—
		By *ditto his acct of Bills,* for neat gain,		34	36	2	7
		By *Balance,* - - -		35	8	13	4
					1728	14	7
		Contra,	*Cr*				
		By *Balance,* March 11. - -		35	700	—	—
1769		*Contra,*	*Cr*				
Dec.	14	By *Cash,* for my draught to Harris and Co.		20	1150	—	—
		Contra,	*Cr*				
		By *Balance,* remaining, -	Hds. 40	35	172	7	6
		Contra,	*Cr*				
		By *Balance,* - -		35	1200	—	—
		Contra,	*Cr*				
		By *ditto Kemp our account of Bills,*		33	13	5	—

N°			Fo	L.	s.	d.
	169	*Balance,* Dr				
1769						
Dec.	28	To *G. Friar my ſtore,* for goods on hand,	18	1170	—	—
	31	To *Caſh,* remaining, - -	20	3834	2	11
		To *Linen,* rem. 500 yds at 2s. 500 yds at 3 s.	3	125	—	—
		To *Indian Chints,* rem. 35 pieces at 4 l.	3	140	—	—
		To *Sugar,* rem. 108 hhds,—1026 C.	3	1759	16	9
		To *Rum,* rem. 124 puncheons, -	3	4661	1	—
		To *Ship Swan,* for prime coſt of my $\frac{1}{2}$,	4	698	10	—
		To *Sloop Unity,* for ditto of my $\frac{1}{4}$ rem.	4	235	—	—
		To *Bills Receivable,* as per account,	5	2149	5	—
		To *Duroys,* rem. 52 pieces, at 25 s.	7	65	—	—
		To *Druggets,* rem. 76 pieces, at 50 s.	7	190	—	—
		To *Broad Cloth,* rem. 8 pcs,—200 yds, at 13 s.	7	130	—	—
		To *Lockrams,* rem. 40 pieces, at 25 s.	12	50	—	—
		To *Muſlin,* rem. 34 pieces, at 3 l.	13	102	—	—
		To *Cotton,* rem. 42 C. 2 Q. at 8 l. per C.	13	340	—	—
		To *Cloves,* rem. 8 lb. at 15 s. -	13	6	—	—
		To *Houſe in Fleet ſtreet,* for prime coſt,	13	600	—	—
		To *William Murray my account in company,*	17	1056	13	4
		To *Cuſtomhouſe-debentures,* -	17	11	2	6
		To *Houſe at Charing-croſs,* for prime coſt,	21	960	—	—
		To *Royal Bank,* - -	21	60	—	—
		To *Elias Bell our warehouſe,* -	22	613	5	—
		To *John Jeſſop's account current,*	24	75	16	6
		To *William Murray my account proper,*	25	155	—	—
		To *Snow Roſelle,* for prime coſt,	25	400	—	—
		To *George Friar my account current,*	25	150	—	—
		To *James Lee's account current,*	26	180	12	—
		To *Brocades,* rem. 3 pieces,—60 yards, at 15 s. per yard, -	27	45	—	—
		To *Houſehold-furniture,* for value,	29	200	—	—
		To *Three per cent. annuities,* -	31	2000	—	—
		To *Canary,* remaining 2 pipes, -	34	76	—	—
		To *George Pitt's account current,*	34	8	13	4
		To *Mr Jones and Company,* March 11.	34	700	—	—
		To *Robert Ainſley's account of Sugar,* rem.	34	172	7	6
		To *George Friar my account on time,*	34	1200	—	—
				24320	5	10

Contra, Cr	Fo	L.	s.	d.
By *Jacob Ruſſel*, due Feb. 15. -	7	49	10	—
By *Bills Payable*, A. Simpſon, Jan. 10.	11	870	—	—
By *Peter Forbes*, Feb. 9. - -	12	700	—	—
By *George Dennis*, March 27. -	13	108	—	—
By *G. Flint my account current*, March 2.	15	748	12	6
By *Peter Prince*, - -	16	1534	8	6
By *J. Ballantine my acct current*, Jan. 18.	18	1895	12	6
By *George Kent's account in company*,	27	432	15	—
By *Robert Nairn's account proper*,	28	72	17	4
By *Charles Maxton's account proper*,	28	72	17	4
By *George Roy's account current*, -	29	303	14	3
By *George Lyon my account current*,	31	520	—	—
By *James Ward*, Feb. 2. - -	31	210	—	—
By *S. King's account in company*, -	32	540	—	8
By *John Oker ditto*, - -	32	540	—	8
By *Jacob Orr my account of bills*,	33	355	4	4
By *John Kemp's account in company*,	34	13	5	—
By *Stock*, the neat of my eſtate,	1	15353	7	9
		24320	5	10

N°			Fo	L.	s.	d.
	170	*Profit and Loſs,* Dr				
		To *Tobacco*, loſt, - -	4	4	17	—
		To *Duroys*, - - -	7	8	—	—
		To *Fuſtians*, - -	8	4	10	—
		To *Charges of merchandiſe*, - -	11	307	4	1
		To *Houſe at Charing-croſs*, -	21	—	10	6
		To *Jacob Orr my account of Bills*,	33	12	16	—
		To *Houſe-expences*, - -	33	358	—	—
		To *ditto*, tranſported to -	1	6514	14	4
				7210	11	11

Contra, Cr	Fo	L.	s.	d.
By *Linen*, gained,	3	22	10	10
By *Indian Chints*,	3	65	—	—
By *Sugar*,	3	49	5	6
By *Rum*,	3	321	19	—
By *India Stock*,	4	122	—	—
By *Ship Swan*,	4	104	5	4
By *Sloop Unity*,	4	124	7	6
By *Druggets*,	7	6	10	—
By *Broad Cloth*,	7	32	10	—
By *Kerſeys*,	8	30	—	—
By *Voyage to Jamaica*,	8	105	2	6
By *Foreign Coin*,	10	7	—	—
By *Flax-ſeed*,	10	229	15	—
By *Cinnamon*,	13	2	13	4
By *Houſe in Fleet-ſtreet*,	13	12	5	6
By *Raiſins*,	14	1	10	—
By *Figs*,	14	1	4	—
By *Voyage to Rotterdam*,	15	228	19	9
By *Voyage from Madeira*,	15	145	—	—
By *Voyage to Leith*,	17	171	10	—
By *Voyage to Perth*,	17	16	14	—
By *W. Boyd my account of goods*,	17	475	—	—
By *W. Murdoch my account of Serges*,	18	17	6	8
By *George Friar my ſtore*,	18	558	6	3
By *Thomas Trader my account of Flour*,	19	22	—	—
By *Inſurance-account*,	21	19	10	—
By *Flax*,	22	—	10	—
By *Voyage to Hamburgh*,	23	80	14	1
By *Hugh Wilſon my account of Rum*,	23	224	10	—
By *Voyage to Dublin*,	23	16	12	—
By *Ship Charlotte*,	24	570	—	—
By *Voyage to St Kitts*,	25	430	—	—
By *Edward Hope my account in company*,	27	10	—	—
By *Ship Phenix in company*,	27	112	15	—
By *Broad Cloth in company*, for commiſſion,	28	9	8	—
By *ditto*, for my $\frac{1}{3}$ gained,	28	42	17	4
By *Sherry in company*, for my $\frac{1}{2}$ gained,	30	4	3	9
By *Samuel Quint my account of Bills*,	30	31	10	—
By *Lottery-Tickets*,	31	1970	—	—
By *Voyage to Liſbon in company*,	31	50	18	4
By *Oil in company*, for my commiſſion,	32	7	—	—
By *ditto*, for my $\frac{1}{3}$ gained,	32	21	7	4
By *Jacob Orr my account of Bills*,	33	17	1	8
By *Canary in company*, for my commiſſion,	33	2	15	—
By *ditto*, for my $\frac{1}{3}$ gained,	33	7	1	8
By *John Kemp our account of Bills*,	33	13	5	—
By *ditto*, tranſported to	1	695	17	7
		7210	11	11

Trial Balance.	Dr Sides.						Cr Sides.					
	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
1 Stock,	1346	19	8				9391	1	2			
Profit and Loſs,	340	12	9				1831	2	3			
				1687	12	5				11222	3	5
2 Caſh,	7304	13	—				6063	7	10			
20 Caſh,	14544	8	4				11951	10	7			
				21849	1	4				18014	18	5
3 Linen,	978	10	—				876	—	10			
Indian Chints,	400						325					
Sugar,	2370	8	3				659	17	—			
Rum,	7016	2	—				2677					
				10765	—	3				4537	17	10
4 Tobacco,	1770	16	8				1765	19	8			
India Stock,	960						1082					
Ship Swan,	729	4	8				135					
Sloop Unity,	480	12	6				370					
				3940	13	10				3352	19	8
5 Bills Receivable,				4768	6	10				2619	1	10
7 Duroys,	265						192					
Druggets,	265						81	10				
Jacob Ruſſel,	97	10	—				147					
Broad Cloth,	805						707	10				
				1432	10	—				1128	—	—
8 Kerſeys,	540						570					
Fuſtians,	225	—	—				220	10				
Voyage to Jamaica,	1168	10					1273	12	6			
				1933	10	—				2064	2	6
10 Foreign Coin,	244	2					251	2				
Flax-ſeed,	557	15	—				787	10				
				801	17	—				1038	12	—
11 Charges of merchandiſe,	307	4	1									
Bills Payable,	1417	14	9				—	—	—	2287	14	9
				1724	18	10						
12 Peter Forbes,	—	—	—				—	—	—	700	—	—
Lockrams,	—	—	—	50	—	—	—	—	—			
13 Cinnamon,	21	6	8				24	—	—			
Muſlin,	102						—	—	—			
Cotton,	340						—	—	—			
Cloves,	6						—	—	—			
George Dennis,	346						454					
Houſe in Fleet-ſtreet,	612	14	6				25					
				1428	1	2				503	—	—
14 Raiſins,	21						22	10				
Figs,	24						25	4				
		—	—	45	—	—				47	14	—
15 G. Flint my acct current,	—						748	12	6			
Voyage to Rotterdam,	711	10					940	9	9			
Voyage from Madeira,	610	—	—				755	—	—			
				1321	10	—				2444	2	3
16 Peter Prince,	—	—	—	2278	12	—				3813	—	6
Amount carried over,				54026	13	8				53773	7	2

Trial Balance.	Dr Sides.						Cr Sides.					
	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
Amount brought over, -				54026	13	8				53773	7	2
17 W. Murray my acct in co.	1056	13	4									
Voyage to Leith, -	1204						1375	10				
Cuſtomhouſe debentures,	65	16	3				54	13	9			
Voyage to Perth, -	83	6					100					
W. Boyd my acct of goods,	705						1180					
				3114	15	7				2710	3	9
18 W. Murdoch my ac. of Serge,	210						227	6	8			
J. Ballantyne my acct current,							1895	2	6			
G. Friar my ſtore, -	4219	13	9				4778					
				4429	13	9				6900	19	2
19 T. Trader my acct of Flour,				220	10					242	10	
21 Houſe at Charing-croſs,	1000	10	6				40					
Inſurance-account, -	50						69	10				
Royal Bank, -	1160						1100					
				2210	10	6				1209	10	
22 Flax, - -	5	10					6					
Elias Bell our warehouſe,	1848	10					826	10				
				1854						832	10	
23 Voyage to Hamburgh,	226	17	8				307	11	9			
H. Wilſon my acct of Rum,	895	10					1120					
Voyage to Dublin, -	223	18					240	10				
				1346	5	8				1668	1	9
24 J. Jeſſop's acct current,	522	18	6				447	2				
E. Bell our account of Bills,							144					
Ship Charlotte, -	870						1440					
				1392	18	6				2031	2	
25 Hooper and Aitcheſon,							218	15				
W. Murray my acct proper,	200						45					
Snow Roſelle, -	400											
Voyage to St Kitts, -	1370						1800					
G. Friar my account current,	2400						2250					
				4370						4313	15	
26 J. Lee's account current,	580	12					400					
Ambroſe and Allan,	54						100					
				634	12					500		
27 E. Hope my account in co.	70						80					
Ship Phenix in co.	674	10					900					
G. Kent's account in co.	122	8	9				442	8	9			
Brocades, - -	45											
				911	18	9				1422	8	9
28 Broad Cloth in co.	800						920					
R. Nairn's account proper,	436	13	4				200					
C. Maxton's account proper,	336	13	4				100					
R. Nairn's account in co.							266	13	4			
C. Maxton's account in co.							266	13	4			
Voyage to Guernſey in co.	202						220					
				1775	6	8				1973	6	8
Amount carried over, -				76287	5	1				77577	14	3

Trial Balance.		Dr Sides.						Cr Sides.					
		L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
	Amount brought over,				76287	5	1				77577	14	3
29	George Roy's acct current,	294	5	9							598		
	Houſehold-furniture, -	206											
					494	5	9						
30	Sherry in company, -	251	4	3				255	8				
	S. Quint my acct of Bills,	1604						1635	10				
					1855	4	3				1890	18	
31	Lottery-Tickets, -	30						2000					
	Three per cent. annuities,	2000											
	G. Lyon my acct current,	1800						2320					
	James Ward, -							210					
	Voyage to Liſbon in co.	997	5					1150					
					4827	5					5680		
32	Simon King's acct in co.	76						536	13	4			
	John Oker's acct in co.	76						536	13	4			
	Oil in company, -	644	8					715	10				
					796	8					1788	16	8
33	J. Orr my acct of Bills,	1003	2	6				1362	12	6			
	Houſe-expences, -	358											
	Canary in company, -	480						504					
	J. Kemp our acct of Bills,	1806						1832	10				
					3647	2	6				3699	2	6
34	Canary, - -	76											
	G. Pitt's account current,	1728	14	7							1720	13	
	Mr Jones and Company,	700											
	R. Ainſley's acct of Sugar,	172	7	6									
	G. Friar my acct on time,	1200											
					3877	2	1						
35	Balance, - -				1170								
	Proof, - -				92954	12	8				92954	12	8

JOURNAL. B.

LONDON, the 1st of *January* 1770.

					L.	s.	d.
Sundries Drs to *Stock*, L. 24296 : 12 : 6.							
		L.	s.	d.			
Cash, for ready money, - -		3834	2	11			
George Friar my store, on hand,		1170	—	—			
Linen, for 500 yards at 2 s. and 500 at 3 s. - -		125	—	—			
Indian Chints, for 35 pieces, at 4 l.		140	—	—			
Sugar, for 108 hhds,—1026 C. -		1759	16	9			
Rum, for 124 puncheons, -		4661	1	—			
&c. &c. &c.							
Stock Dr to *Sundries*, L. 8966 : 18 : 1.							
		L.	s.	d.			
To *Jacob Russel*, Feb. 15. -		49	10	—			
To *Bills Payable*, Alexander Simpson, Jan. 10. - -		870	—	—			
To *Peter Forbes*, Feb. 9. -		700	—	—			
To *George Dennis*, March 27. -		108	—	—			
To *G. Flint my asct current*, Mar. 2.		748	12	6			
To *Peter Prince*, - -		1534	8	6			
&c. &c. &c.							

Partnerſhip in ſeparate Books.

WASTE-BOOK and JOURNAL.

LONDON, 1ſt of *January* 1769.

John Scot, Peter Grant, and James Bell, reſolving to trade in company with a joint ſtock of 6000 l. each one third, have put the whole under the direction of John Scot, who is to be allowed, in name of commiſſion, 2 per cent. per annum on the capital.

			L.	s.	d.	L.	s.	d.
		John Scot,	2000	—	—			
		Peter Grant,	2000	—	—			
		James Bell,	2000	—	—			
						6000	—	—
.2		*John Scot's account proper,* -	2000	—	—			
.2	Drs,	*Peter Grant's ditto,* -	2000	—	—			
.2		*James Bell's ditto,* - - -	2000	—	—			
.1	Cr,	*Stock,* - -	6000	—	—			
.1	Dr,	*Stock,* - -	6000	—	—			
.2		*John Scot's account in comp.*	2000	—	—			
.2	Crs,	*Peter Grant's ditto,* - -	2000	—	—			
.2		*James Bell's ditto,* -	2000	—	—			

2.

John Scot has advanced his ſhare of capital, as under.

		L.	s.	d.	L.	s.	d.
	In money, - -	1000	—	—			
	16 packs linen yarn, containing 8000 ſpindles, at 30 d.	1000	—	—			
					2000	—	—
.3	Drs, *Caſh,* -	1000	—	—			
.4	*Linen Yarn,* -	1000	—	—			
.2	Cr, *J. Scot's acct proper,*	2000	—	—			

			L.	s.	d.
	January 3.				
	Received of Peter Grant in part of his ſhare of capital, the goods following, viz.				
	Broad Cloths.	L. s. d. L. s. d.			
	N° 1—40 yards at 10 s.	20 — —			
	2—50 yards at 15 s.	37 10 —			
	3—60 yards at 16 s.	48 — —			
	4—64 yds at 15 s. 6 d.	49 12 —			
		155 2 —			
	Shalloons.	L. s. d.			
	N° 1—80 pcs, cont. 1600 yards, at 18 d.	120 — —			
	2—60 pcs, cont. 1200 yards, at 20 d.	100 — —			
	3—40 pcs, cont. 800 yards, at 2 s.	80 — —			
		300 — —			
	320 lb. Piedmont ſilk, at 50 s.	800 — —			
	90 pieces Kerſeys, at 6 l.	540 — —			
		1795 2 —			
		L. s. d.			
.4	*Broad Cloths,*	155 2 —			
.4 Drs,	*Shalloons,*	300 — —			
.4	*Silk,*	800 — —			
.5	*Kerſeys,*	540 — —			
.2 Cr,	*P. Grant's acct proper,*	1795 2 —			
	4.				
	James Bell, in paying in his ſhare of capital, has advanced as under, viz.				
		L. s. d.			
	Ship Mermaid, valued at	720 — —			
	A cargo on board ſaid ſhip, which I have conſigned to George Gordon in Barbadoes, the value being	1200 — —			
	Hardware, to the amount of	400 — —			
		2320 — —			
		L. s. d.			
.5	*Ship Mermaid,*	720 — —			
.5 Drs,	*Voyage to Barbadoes,*	1200 — —			
.5	*Hardware,*	400 — —			
.2 Cr,	*J. Bell's acct proper,*	2320 — —			

January

January 6.

Received of Peter Grant, in full of his ſhare of capital, a draught on Peter Prince, our banker in Lombard-ſtreet, payable at ſight, - L. 204 18 —

.6 Dr, *Peter Prince*, - L. 204 18 —
.2 Cr, *P. Grant's acct proper.*

8.

Sold John Sim, at 5 months, as under, viz.

	L.	s.	d.	L.	s.	d.
Broad Cloths.						
N° 1—40 yds at 11 s. -	22	—	—			
2—50 yds at 16 s. -	40	—	—			
4—64 yds at 17 s. -	54	8	—			
				116	8	—
200 lb. Silk, at 3 l. - -				600	—	—
90 pieces Kerſeys, at 6 l. 10 s. -				585	—	—
						1301 8 —

.6 Dr, *John Sim*, - L. 1301 8 —

.4 Crs, *Broad Cloths*, L. 116 8 —
.4 *Silk*, - 600 — —
.5 *Kerſeys*, - - 585 — —

10.

Shipped on board the Roſe, by order and for account of George Paton, Dublin,

	L.	s.	d.			
8 packs linen yarn, containing 4000 ſpindles, at 32 d. - -	533	6	8			
120 lb. Silk, at 3 l. -	360	—	—			
80 C. Sugar, at 4 l. payable to Godolphin's warehouſe, on demand,	320	—	—			
Charges at ſhipping, - -	11	13	4			
Commiſſion on 320 l. at 2½ per cent.	8	—	—			
						1233 — —

.6 Dr, *G. Paton's acct cur.* L. 1233 — —

.4 Crs, *Linen Yarn*, L. 533 6 8
.4 *Silk*, - 360 — —
.6 *Godolphin's warehouſe*, 320 — —
.3 *Caſh*, - 11 13 4
.1 *Profit and Loſs*, 8 — —

							L.	s.	d.
				January 15.					
		Sent as an adventure to New York per the Snype, Captain Francis, consigned to Thomas Miller merchant there, for sale and returns,							
					L.	s. d.			
		Hardware, our own, to the value of			400	— —			
		1 Box, containing,							
		40 Sadles, -	L.	36 8 —					
		40 Bridles, -		8 — —					
		40 Whips, -		5 — —					
					49	8 —			
		Bought of Smart and Bisset, at 12 months.							
		Box, and shipping charges, -			12	4 —			
							461	12	—
.7	Dr,	*Voyage to New York*,	L.	461 12 —					
.5	Crs,	*Hardware*, -	L.	400 — —					
.7		*Smart and Bisset*,		49 8 —					
.3		*Cash*, -		12 4 —					
		20.							
		Paid James Bell in full, as under,							
					L.	s. d.			
		By P. Grant's draught on P. Prince,			204	18 —			
		In cash, - - -			115	2 —			
							320	—	—
.2	Dr,	*J. Bell's acct proper*,	L.	320 — —					
.6	Crs,	*Peter Prince*, -		204 18 —					
.3		*Cash*, -		115 2 —					
		25.							
		Received in barter of Simon Swan, as under,							
			L.	s. d.	L.	s. d.			
		5 doz. China tea-pots, at 50s.	12	10 —					
		60 doz. cups and sauc. at 12s.	36	— —					
					48	10 —			
		20 C. Sugar, at 4 l. - -			80	— —			
							128	10	—
		Paid in Br. Cloths, No 3. 60 yds. at 17 s. -		-	L.	51 — —			
		In Shalloons, No 1. 80 pcs,—1600 yds, at 20 d.		-		133 6 8			
		Carried forward,					184	6	8

			L.	s.	d.
	Brought forward, - -		184	6	8
.7	Drs, *China ware,* - L. 48 10 —				
.7	*Sugar,* - - 80 — —				
.7	*Simon Swan,* - 55 16 8				
.4	Crs, *Broad Cloths,* 51 — —				
.4	*Shalloons,* - 133 6 8				
	January 30.				
	Paid Godolphin's warehouſe in full of Paton's ſugar, - -	L. 304 — —			
	Diſcount for prompt payment, -	16 — —	320	—	—
.6	Dr, *Godolphin's warehouſe,* L. 320 — —				
.3	Crs, *Caſh,* - 304 — —				
.6	*G. Paton's acct current,* 16 — —				
	31.				
	Charges this month, - -		6	13	4
.8	Dr, *Charges of merchandiſe.*				
.3	Cr, *Caſh.*				
	February 3.				
	Drawn on George Paton, Dublin, at 30 days after date, in favour of Peter Prince,				
	Britiſh, - - -	L. 1217 — —			
	Exchange, at 1 per cent. -	12 3 $4\frac{3}{4}$	1229	3	$4\frac{3}{4}$
.6	Dr, *Peter Prince,* L. 1229 3 $4\frac{3}{4}$				
.6	Crs, *G. Paton's acct cur.* 1217 — —				
.1	*Profit and Loſs,* 12 3 $4\frac{3}{4}$				
	8.				
	Sold George Morgan of Mancheſter, at 6 months, 8 packs linen yarn, containing 4000 ſpindles, at 33 d. - - - -		550	—	—
.8	Dr, *George Morgan.*				
.4	Cr, *Linen Yarn.*				

February

			L.	s.	d.
	February 13.				
	Shipped on board the Tay, George Bett, conſigned to John Pitcairn, Perth, for ſales and returns, as under,				
		L. s. d.			
	5 doz. China tea-pots, and 60 doz. cups and ſaucers, -	48 10 —			
	20 C. ſugar, at 4 l. - -	80 — —			
	Shalloons, viz. L. s. d.				
	N° 2—60 pieces, 1200 yds, at 20 d. per yd,	100 — —			
	N° 3—40 pieces, 800 yds, at 2 s. per yd,	80 — —			
		180 — —			
	Charges at ſhipping, -	4 16 8			
			313	6	8
.8	Dr, *J. Pitcairn our ac. of gds*, L. 313 6 8				
.7	Crs, *China ware*, -	48 10 —			
.7	*Sugar*, - -	80 — —			
.4	*Shalloons*, -	180 — —			
.3	*Caſh*, - -	4 16 8			
	20.				
	Murdoch and Walker of Rotterdam adviſe, that in conſequence of our order, they have ſhipped on board the Eagle, George Shepherd, for John Pitcairn, Perth, 40 hhds lintſeed, 10 matts flax, and 20 caſks pearl-aſhes; the prime coſt, with charges and commiſſion, as per invoice, being 1810 guilders, exchange at 22 d. - - -		165	18	4
.8	Dr, *John Pitcairn our account of goods.*				
.8	Cr, *Murdoch and Walker our account current.*				
	26.				
	Baſil Stalker of Brimingham writes me, that, according to our order, he has made up 2 boxes hardware for John Pitcairn, Perth, and ſent them directed to the care of Herron and Company, in Newcaſtle; the value of the boxes, as per invoice, at 6 months, being - - L. 430 12 —				
	Carried forward, -	430 12 —			

February 26.

Brought forward, - L. 430 12 —

Herron and Company, of Newcaſtle, alſo adviſe, that they have ſhipped on board the Concord, Robert Bett, for John Pitcairn, Perth, 2 boxes hardware, from Brimingham; and alſo by our order, from their own warehouſe, 6 tuns bliſtered ſteel, at 28 l. to pay at 6 months, 168 — —

598 12 —

.8 Dr, *J. Pitcairn our ac. of goods*, L. 598 12 —

.9 Crs, *Baſil Stalker*, - 430 12 —
.9 *Herron and Company*, 168 — —

28.

Charges this month. - - 7 10 —

.8 Dr, *Charges of merchandiſe.*
.3 Cr, *Caſh.*

March 4.

Received of Simon Swan in full, as under.

His bill on George Denniſon, at 10 days date, No. 1. - L. 40 — —

In money, - - - 15 16 8

55 16 8

.9 Drs, *Bills Receiv.* No 1. L. 40 — —
.3 *Caſh*, - 15 16 8

.7 Cr, *Simon Swan*, - 55 16 8

10.

Received from on board the Active, T. Stewart, conſigned by Peter Keir, Perth, for ſale and returns, 800 kitts ſalmon, and 50 freſh fiſh, which I have ſold for ready money, as under.

	L.	s.	d.
800 kitts, at 21 s. - -	840	—	—
50 freſh fiſh, at 25 s. -	62	10	—
	902	10	—

Charges.

	L.	s.	d.
Freight, -	35	10	—
Scullerage and porterage,	—	8	6
Wharfage and cartage,	1	1	6
Commiſſion on L. 902, 10s. at 2½ per cent. -	22	11	3
	59	11	3

Neat proceeds, to his credit, - 842 18 9

Carried forward,

March 10.

Brought forward, - - 842 18 9

.9 Dr, *Peter Keir's acct of Salmon,* L. 902 10 —

.3 Crs, *Caſh,* - - 37 — —
.1 *Profit and Loſs,* - - 22 11 3
.9 *Peter Keir's account current,* 842 18 9

.3 Dr, *Caſh,* L. 902 10 —
.9 Cr, *Peter Keir's account of ſalmon,*

15.

Bought 2 bales checks, containing 2000 yards, at 14 d. whereof have paid,

	L.	s.	d.			
In money, - -	76	13	4			
By Simon Swan's draught on George Denniſon, No 1. - -	40	—	—			
				116	13	4

		L.	s.	d.
.10	Dr, *Checks,* -	116	13	4
.3	Crs, *Caſh,* -	76	13	4
.9	*Bills Receivable,* No 1.	40	—	—

20.

Tranſmitted Peter Keir's account of ſales, with orders to value on Peter Prince, at 10 days ſight, for neat proceeds, being - - 842 18 9

.9 Dr, *Peter Keir's account current.*
.6 Cr, *Peter Prince.*

25.

Accepted Murdoch and Walker's bill, to the order of John Sloan of Hull, at 60 days, being in full of 1810 guilders, at 22½ d. - - 169 13 9

.8 Dr, *Murdoch and Walker our account current.*
.10 Cr, *Bills Payable.*

31.

Charges this month, - - 6 8 10

.8 Dr, *Charges of merchandiſe.*
.3 Cr, *Caſh.*

April

April 5.

Received from on board the Spink, Captain Lockhart, from Bennet Brown in Virginia, for ſale and returns, 200 hhds tobacco, which being weighed, amounts to - 195348 lb. neat.

Of ſhrinkage, at 10 lb. per hd, 2000

Remains for exportation, 193348

		L.	s.	d.	L.	s.	d.
	Old ſubſidy paid down, L.	604	4	3			
	Charges, -	32	10	3			
					636	14	6
	Bonded duties, - -				4336	18	—
					4973	12	6

			L.	s.	d.
.10	Dr, *B. Brown's ac. of Tobacco,*		4973	12	6
.3	Crs,	*Caſh,* - -	636	14	6
.10		*Cuſtomhouſe-bonds,*	4336	18	0

6.

Sold Peter Grant 2000 lb. of Bennet Brown's tobacco, being the ſhrinkage on 200 hhds, at 9¼ d. to pay at 6 months, - - - 77 1 8

.2 Dr, *Peter Grant's account proper.*
.10 Cr, *Bennet Brown's account of tobacco.*

7.

Sold John Sands 100 hhds of Bennet Brown's tobacco for France, and received his acceptance at 108 days, No 2.

Weight of the 100 hhds, - 100684 lb.
Off nailage, at 4 lb. per hhd, 400

Remains, - 100284 which
At 2½ d. per lb. makes - L. 1044 12 6
Diſcount at 4 per cent. for prompt payment, - - 41 15 8

1002 16 10

.9 Dr, *Bills Receiv.* No 2. L. 1002 16 10
.10 Cr, *Bennet Brown's account of Tobacco.*

		L.	s.	d.
	April 8.			
	Sold John Gray, on bill, No 3. at 7 months, the remainder of Bennet Brown's tobacco, for Holland.			
	Weight, - - 92664 lb.			
	Off nailage, at 4 lb. per hhd, 360			
	At 2¾ d. per lb. - - 92304 makes	1057	13	2
.9	Dr, *Bills Receiv.* No 3. L. 1057 13 2			
.10	Cr, *Bennet Brown's acct of Tobacco.*			
	9.			
	Bought of Robert Smith 2 bales broad cloth, on demand, viz.			
	L. s. d.			
	N° 4—30 pieces, 450 yds, at 11 s. 247 10 —			
	5—25 pieces, 375 yds, at 12 s. 225 — —			
		472	10	—
.4	Dr, *Broad Cloths*, L. 472 10 —			
.10	Cr, *Robert Smith.*			
	12.			
	Paid Captain Lockhart freight for Bennet Brown's tobacco, at 40 s. per hhd, as under, viz.			
	L. s. d.			
	Paid in money, - - 200 — —			
	Granted my bill at 3 months, for 200 — —			
		400	—	—
	L. s. d.			
.10	Dr, *B. Brown's ac. of Tobacco*, 400 — —			
.3	Crs, *Cash*, - 200 — —			
.10	Crs, *Bills Payable*, 200 — —			
	24.			
	Taken to myself 1 bale broad cloth, viz. No 4. valued at - - - -	250	—	—
.2	Dr, *John Scot's account proper.*			
.4	Cr, *Broad Cloths.*			
	30.			
	Charges this month, - - -	5	8	10
.8	Dr, *Charges of merchandise.*			
.3	Cr, *Cash.*			

May 3.

Paid Robert Smith in full for broad cloth, as follows.

		L.	s.	d.
By a draught on Peter Prince, for		222	10	—
Paid in money, my own	-	250	—	—

			L.	s.	d.	L.	s.	d.
						472	10	—
,10	Dr, *Robert Smith*, -	L.	472	10	—			
.6	Crs, *Peter Prince*, -		222	10	—			
.2	Crs, *J. Scot's acct proper*,		250	—	—			

12.

The charges on Bennet Brown's tobacco turn out as follows.

	L.	s.	d.
Cellar-rent, - -	3	10	—
Brokerage, - -	1	16	—
Commiſſion at 7 s. 6 d. per hhd,	75	—	—

			L.	s.	d.	L.	s.	d.
						80	6	—
,10	Dr, *B. Brown's ac. of Tobacco*,	L.	80	6	—			
.3	Crs, *Caſh*, - -		5	6	—			
.1	Crs, *Profit and Loſs*,		75	—	—			

16.

Received at the Cuſtomhouſe,

	L.	s.	d.
Old ſubſidy for B. Brown's tobacco,	604	4	3
Alſo our bond for the ſecured duties,	4336	18	—

			L.	s.	d.	L.	s.	d.
						4941	2	3
.3	Drs, *Caſh*, - -	L.	604	4	3			
10	Drs, *Cuſtomhouſe-bonds*,		4336	18	—			
10	Cr, *B. Brown's ac. of Tobacco*,		4941	2	3			

20.

The Swan, juſt arrived from Barbadoes, brings advice of the ſafe arrival of the Mermaid, and has brought from George Gordon on our account, as per invoice and bill of loading,

		L.	s.	d.	L.	s.	d.
25 punch. rum, cont. 2625 gall. at 3 s.	L.	393	15	—			
Commiſſ. and charges,		25	15	—			
					419	10	—
Freight, - -		50	—	—			
Duties on 2625 gallons,		665	—	—			
Charges here, -		23	10	—			
					738	10	—
Carried forward,					1158	—	—

May 20.

Brought forward, - - - L. 1158 — —

.10 Dr, *Rum*, - L. 1158 — —

.11 Crs, *G. Gordon our acc. cur.* 419 10 —
.3 *Cash*, - - 738 10 —

25.

Paid John Sloan of Hull in full of Murdoch and Walker's bill, - - - 169 13 9

.10 Dr, *Bills Payable*.
.3 Cr, *Cash*,

30.

Borrowed of J. Arnot, to be repaid on demand, 100 — —

.3 Dr, *Cash*.
.11 Cr, *John Arnot*.

31.

Charges this month, - - 4 18 6

.8 Dr, *Charges of merchandise*.
.3 Cr, *Cash*.

June 1.

Shipped on board the Hope, John Smith, for Virginia, by order and for account of Bennet Brown, marked B. B. and numbered as per margin.

N°		L.	s.	d.
1.2.	2 bales checks, our own, containing 2000 yards, at 15 d. -	125	—	—
3.4.	2 bales ditto, cont. 1575 yds, at 16 d. bought of G. Seton, at 6 months,	105	—	—
5.	1 box linen, cont. 60 pcs, 1200 yds, at 30 d. of J. Onslow, at 6 months,	150	—	—
6.7. 8.9.	4 hhds, cont. 640 pair pumps and shoes, weighing 896 lb. of John Brent, at 6 months, -	143	—	—
10.11	2 boxes cuttlery, bought for ready money, -	280	—	—
	Shipping charges, -	16	18	4
	Commission at 2½ per cent, -	20	9	1
	5 per cent. for advance on L. 296 : 18 : 4,	14	16	11
			855	4 4

.11 Dr, *B. Brown's acct cur.* L. 855 4 4

.10 *Checks*, - 125 — —
.11 *George Seton*, - 105 — —
.11 *Jacob Onslow*, 150 — —
.11 Crs, *John Brent*, - 143 — —
.3 *Cash*, - - 296 18 4
.1 *Profit and Loss*, 35 6 —

June 4.

Sold George Fiſher 13 puncheons rum, per the Swan, containing 1365 gallons, at 10 s.

	L.	s.	d.
Received in money, -	332	10	—
His acceptance at 4 months, No 4.	350	—	—
			682 10 —

.3 Drs, *Caſh*, - L. 332 10 —
.9 *Bills Receiv.* No 4. 350 — —

.10 Cr, *Rum*, - 682 10 —

5.

Paid John Arnot in full, - - 100 — —

.11 Dr, *John Arnot*.
.3 Cr, *Caſh*.

8.

Received of John Sim in full, as follows.

	L.	s.	d.
In money, - -	801	8	—
A bill on G. Denniſon at 10 days, which I have indorſed to P. Prince,	500	—	—
			1301 8 —

.3 Drs, *Caſh*, - L. 801 8 —
.6 *Peter Prince*, 500 — —

.6 Cr, *John Sim*, - 1301 8 —

12.

Sold for ready money our other 12 punch. rum, per the Swan, containing 1260 gallons, at 10 s. 6 d. 661 10 —

.3 Dr, *Caſh*.
.10 Cr, *Rum*.

18.

Received from on board the Amity, R. Steel, on account of John Blain merchant in Antigua, for ſale and returns, 40 hhds ſugar, weighing neat 440 C.

	L.	s.	d.
Paid duties, - -	139	19	10
Charges, - -	12	—	—
Freight, at 40 d. per C. -	73	6	8
			225 6 6

.12 Dr, *J. B.'s ſugar per Amity*, L. 225 6 6
.5 Cr, *Caſh*.

June

		L.	s.	d.
	June 24.			
	The Mermaid arrived from Barbadoes, brings advice, that George Gordon hath ſold our cargo outward, the neat proceeds, per account of ſales, being	2040	—	—
.11	Dr, *George Gordon our account current.*			
.5	Cr, *Voyage to Barbadoes.*			
	25.			
	Received from on board the Mermaid, ſhipped by George Gordon, by our order, and for our account,			
	L. s. d.			
	40 puncheons rum, cont. 4400 gall. 660 — —			
	160 C. cotton, - - 400 — —			
	Commiſſion and charges, - 140 — —			
		1200	—	—
.12	Dr, *Goods per the Mermaid,* L. 1200 — —			
.11	Cr, *G. Gordon our acct current.*			
	30.			
	Charges this month, - -	9	12	6
.8	Dr, *Charges of merchandiſe.*			
.3	Cr, *Caſh.*			
	July 2.			
	Paid duties and import-charges on our goods per the Mermaid, - L. 1230 — —			
	Settled alſo with the maſter, and paid him in full, - 150 — —			
		1380	—	—
.12	Drs, *Goods pr the Merm.* L. 1230 — —			
.5	*Ship Mermaid,* 150 — —			
.3	Cr, *Caſh,* - 1380 — —			
	8.			
	Received of ſundry perſons in full of freight on the Mermaid from Barbadoes, - -	740	—	—
.3	Dr, *Caſh.*			
.5	Cr, *Ship Mermaid.*			
	15.			
	Retired my bill granted the 12th April to Captain Lockhart, - -	200	—	—
.10	Dr, *Bills Payable.*			
.3	Cr, *Caſh.*			

July

July 24.

John Sands has retired his bill with us, No 2. as under.

	L.	s.	d.
By paying in money, -	502	16	10
By a draught on P. Prince, on demand, . -	500	—	—

1002 16 10

.3 Drs, *Cash*, - L. 502 16 10
.6 *Peter Prince*, 500 — —

.9 Cr, *Bills Receivable*, No 2. 1002 16 10

28.

Sold Robert Norry, John Blain's 440 C. sugar per the Amity, at 54 s. and received his acceptance, No 5. at 2 months, - - 1188 — —

.9 Dr, *Bills Receivable*, No 5.
.12 Cr, *J. Blain's Sugar per Amity*.

30.

The charges on John Blain's sugar, now sold, are,

	L.	s.	d.
Cellar-rent and incidents, -	8	12	4
Commission on L. 1188, at 2½ per cent.	29	14	3

38 6 7

.12 Dr, *J. Blain's sugar per Amity*, L. 38 6 7

.3 Crs, *Cash*, - 8 12 4
.1 *Profit and Loss*, 29 14 3

31.

Charges this month, - 4 9 4

.8 Dr, *Charges of merchandise*.
.3 Cr, *Cash*.

August 3.

Received from on board the Rose, Captain Nairn, from George Wood, Gottenburgh, by our order, and for our account, he being desired to value on Peter Prince for the whole at 20 days sight.

	L.	s.	d.
20 tuns Swedish iron, - -	250	—	—
1800 Swedish deals, - -	75	—	—
16 C. copper, -	104	—	—
25 lasts tar, - - -	262	10	—
25 lasts ditto, delivered by Captain Nairn to Peter Hunter, Dundee, to sell for our account, -	262	10	—
Carried forward,			

954 — —

August 3.

Brought forward, - - 954

.12 Drs, { *Swediſh goods*, L. 691 10 —
.12 { *P. Hunter our ac. of Tar*, 262 10 —

.6 Cr, *Peter Prince*, - 954 — —

7.

	L.	s.	d.
Paid duties on our Swediſh goods,	90	12	10
Freight, - -	77	10	6
Charges, - -	8	12	8
			176 16 —

.12 Dr, *Swediſh goods*, L. 176 16 —
.3 Cr, *Caſh*.

12.

Received advice from John Pitcairn, Perth, that he has ſold our goods, the neat proceeds, per account of ſales, amounting to - - 1245 14 6

.13 Dr, *John Pitcairn our account current*.
.8 Cr, *Ditto our account of goods*.

18.

Sold James Oliphant our 40 puncheons rum, per the Mermaid, containing 4400 gallons, at 10 s. 6 d.

	L.	s.	d.
Received in money, - -	400	—	—
A draught on Peter Prince at ſight,	600	—	—
His own acceptance, No 6. at 3 months,	1310	—	—
			2310 — —

.3 { *Caſh*, - L. 400 — —
.6 Drs, { *Peter Prince*, - 600 — —
.9 { *Bills Receiv.* No 6. 1310 — —

.12 Cr, *Goods per the Mermaid*, 2310 — —

23.

Received from on board the Fly, John Francis, to ſell for account of David Watt, merchant in Kingſton, Jamaica,
200 caſks rum.
30 hhds ſugar, containing 360 C.
20 hhds pimento, containing 7474 lb.
48 barrels indigo, containing 1000 lb.
Paid freight, duties, and charges, - 290 — —

.13 Dr, *Watt's conſignment per the Fly*.
.3 Cr, *Caſh*.

Auguſt

Auguſt 28.

Received from on board the Athol, Robert Bett, from John Pitcairn, Perth, by our order and for our account, in part of neat proceeds,

Three packs linen.	L.	s.	d.	L.	s.	d.	L.	s.	d.
N° 1—40 pcs, 960 yds, at 13 d. -	52	—	—						
2—50 pcs, 1200 yds, at 11 d. -	55	—	—						
3—30 pcs, 640 yds, at 12 d. -	32	—	—						
Commiſſion and charges,	3	—	—						
				142	—	—			
Charges paid here,	-			1	10	—			
							143	10	—

.13 Dr, *Linen*, - L. 143 10 —

.13 Crs, *J. Pitcairn our ac. cur.* 142 — —
.3 *Caſh*, - 1 10 —

31.

Charges this month, - - 5 14 —

.8 Dr, *Charges of merchandiſe.*
.3 Cr, *Caſh.*

September 2.

Shipped on board the Swift, John Kent, conſigned to George Young in Hamburgh, to ſell for account of David Watt, 15 hhds of his ſugar, containing 180 C.

Conſigned alſo by the Hynd, John Dick, to James Elder in Aberdeen, his other 15 hhds ſugar, containing 180 C.

Conſigned likewiſe by the Hawk, John Peter, to David Watſon, his 200 caſks rum.

Charges at ſhipping on the whole, - - 12 14 —

.13 Dr, *D. Watt's conſignment per the Fly.*
.3 Cr, *Caſh.*

6.

Received of John Pitcairn, Perth, in full of neat proceeds, as follows.

A draught on the Royal Bank, Edinburgh, at ſight, - L. 400 — —

Carried forward, L. 400 — —

September 6.

		L.	s.	d.	L.	s.	d.
	Brought forward, -				400	—	—
	A bill on G. Monro, Glaſ. No 7. at 1 month,	L. 200	—	—			
	1 on J. Ramſay, Perth, No 8. at 2 months,	200	—	—			
	1 on J. Rollo, Dundee, No 9. at 1 month,	200	—	—			
	His own acceptance, No 10. at 4 months,	103	14	6			
					703	14	6
							1103 14 6
.13	*Royal Bank,* - L.	400	—	—			
.9 Drs,	*Bills Receivable,* No 7, 8, 9, 10,	703	14	6			
.13	Cr, *J. Pitcairn our acct cur.*	1103	14	6			

12.

Drawn on George Morgan of Mancheſter,

		L.	s.	d.	L.	s.	d.
	In favour of Baſil Stalker of Birmingham, for - -	430	12	—			
	And in favour of Herron and Company, Newcaſtle, for -	119	8	—			
					550	—	—
.9	*Baſil Stalker,* L.	430	12	—			
.9 Drs,	*Herron and Comp.*	119	8	—			
.8	Cr, *George Morgan,*	550	—	—			

18.

Received advice from George Stirling, Madeira, that he, according to our order, has ſhipped on board the Helen, for account of J. Blain, Antigua,

		L.	s.	d.	L.	s.	d.
	35 pipes Madeira wine, amounting in Sterling to - -	875	—	—			
	Charges, - - -	35	—	—			
	Commiſſion, - -	22	15	—			
					932	15	—
.14	Dr, *J. Blain's acct current,* L.	932	15	—			
.14	Cr. *George Stirling our account current.*						

September

September 25.

Paid Herron and Company the balance due on their account, by a draught on Peter Prince, the sum being, - - - 48 12 —

.9 Dr, *Herron and Company.*
.6 Cr, *Peter Prince.*

30.

Charges this month, - - 6 18 4

.8 Dr, *Charges of merchandise.*
.3 Cr, *Cash.*

October 1.

Received of Robert Norry in full of his bill, No 5. for John Blain's sugar per Amity, as under.

	L.	s.	d.
A draught on Peter Prince, at sight.	500	—	—
A bill on James Forbes, No 11. at 14 days date, - -	400	—	—
In money, - -	288	—	—
			1188 — —

.6 Drs, *Peter Prince,* L. 500 — —
.9 *Bills Receiv.* No 11. 400 — —
.3 *Cash,* - - 288 — —

.9 Cr, *Bills Receivable,* No 5. 1188 — —

6.

Received of George Fisher, in full of his bill for rum, No 4. - - - 350 — —

.3 Dr, *Cash.*
.9 Cr, *Bills Receivable,* No 4.

10.

	L.	s.	d.
Received of Peter Grant, -	77	1	8
of John Gray in full of his bill, No 3. -	1057	13	2
			1134 14 10

	L.	s.	d.
.3 Dr, *Cash,* -	1134	14	10
.2 Crs, *P. Grant's ac. proper,*	77	1	8
.9 *Bills Receiv.* No 3.	1057	13	2

October

				L.	s.	d.
		October 15.				
	Accepted three bills of G. Stirling, Madeira, viz.					
			L. s. d.			
	One to John Flint, at 30 days ſight, at the houſe of G. Roſs, Briſtol,		300 — —			
	One to John Whiſton of Liverpool, at 90 days ſight, - -		232 15 —			
	One to James Forbes, London, at ſight, which I have retired by R. Norry's draught on him, No 11.		400 — —			
				932	15	—
.14	Dr, *G. Stirling our ac. cur.*	L.	932 15 —			
.10	Crs, *Bills Payable,* -		532 15 —			
.9	*Bills Receivable,* No 11.		400 — —			
		22.				
	Sold John Fleming for account of David Watt, as under.					
			L. s. d.			
	20 hhds pimento, cont. 7474 lb. at 1 s.		373 14 —			
	48 barrels indigo, containing 1000 lb. at 4 s. 6 d. - -		225 — —			
				598	14	—
	Received in money,		298 14 —			
	His bill on Thomas Armſtrong, at 20 days, which we have remitted to George Roſs, Briſtol, to retire our bill with John Flint, -		300 — —			
				598	14	—
.3	Drs, *Caſh,* -	L.	298 14 —			
.10	*Bills Payable,* (at G. Roſs's),		300 — —			
.13	Cr, *D. Watt's conſignment per the Fly,*		598 14 —			
		27.				
	Sold our bills on Glaſgow and Dundee, at par, for ready money, No 7. & 9. - -			400	—	—
.3	Dr, *Caſh.*					
.9	Cr, *Bills Receivable,* No 7. and 9.					
		31.				
	Charges this month, - -			8	9	4
.8	Dr, *Charges of merchandiſe.*					
.3	Cr, *Caſh.*					
			November			

			L.	s.	d.
	November 3.				
	Received from on board the Swallow, Peter Gib, from George Gordon, Barbadoes, 40 hhds ſugar, containing 480 C. at 34 s. 6 d. - -		828	—	—
	Being in full of neat proceeds of our cargo per the Mermaid; with orders to retire ſome bills due by him with the overplus.				
.7	Dr, *Sugar.*				
.11	Cr, *George Gordon our acct current.*				
	8.				
	Paid duties, freight, and charges, on our ſugar,		192	18	—
.7	Dr, *Sugar.*				
.3	Cr, *Caſh.*				
	14.				
	Received drawback on David Watt's ſugar exported to Hamburgh, - L. 56 18 6				
	Ditto on Bennet Brown's ſhoes, 5 12 2				
			62	10	8
.3	Dr, *Caſh,* - L. 62 10 8				
.13	Crs, *D. Watt's conſignment per the Fly,* 56 18 6				
.11	Crs, *B. Brown's acct current,* 5 12 2				
	19.				
	Retired, as ordered, bills on George Gordon, to ſundry perſons, amounting to - -		407	10	—
.11	Dr, *G. Gordon our account current.*				
.3	Cr, *Caſh.*				
	24.				
	Sold John Pitcairn's draught on the Royal Bank, at 2 per cent. exchange, and received, -		408	—	—
.3	Dr, *Caſh,* - L. 408 — —				
.13	Crs, *Royal Bank,* - 400 — —				
.1	Crs, *Profit and Loſs,* 8 — —				
	26.				
	George Young of Hamburgh writes, that he has received and ſold David Watt's ſugar, the neat proceeds amounting to 630 l. Flemiſh, which he has remitted, exchange at 35 s. in bills on the following perſons, viz.				
	Carried forward,				

November 26.

Brought forward,

		L.	s.	d.	L.	s.	d.
	On George Knox, ſold at par, -	50	—	—			
	On David Lemon, at 14 days ſight,	110	—	—			
	On J. Lindſay, Graveſend, at 20 days,	70	—	—			
	On J. Ward, Norwich, at 15 days,	130	—	—			
					360	—	—
.3	Drs, *Caſh*, - -	50	—	—			
.14	*Bills for ac. of D. Watt*,	310	—	—			
.13	Cr, *D. Watt's conſignment per the Fly*, -	360	—	—			

28.

David Watſon of Leith adviſes, that he has received and ſold David Watt's rum, and has ſent us a draught on the Royal Bank, in full of neat proceeds, amounting to - - - 500 — —

.13 Dr, *Royal Bank*.
.13 Cr, *D. Watt's conſignment per the Fly*.

29.

Sold David Watſon's draught on the Royal Bank, at 2 per cent. exchange, and received - 510 — —

		L.	s.	d.
.3	Dr, *Caſh*, - -	510	—	—
.13	Crs, *Royal Bank*, -	500	—	—
.13	*D. Watt's conſignment per the Fly*,	10	—	—

30.

Charges this month, - - 8 10 6

.8 Dr, *Charges of merchandiſe*.
.3 Cr, *Caſh*.

December 2.

James Elder of Aberdeen writes, that he has received and ſold David Watt's ſugar, and has remitted the neat proceeds in a bill, at 90 days, on George Humphrey, which I have diſcounted at 3 months intereſt.

Carried forward,

December 2.

Brought forward.

				L.	s.	d.
	The sum of the bill is		L. 450 — —			
	Off discount,		5 12 6			
	Received neat,			444	7	6
.3	Dr, *Cash*, L. 444 : 7 : 6.					
.13	Cr, *D. Watt's consignment per the Fly.*					

4.

				L.	s.	d.
	Charges on David Watt's consignment per the Fly,		L. 18 12 4			
	Commission at 2½ per cent,		56 16 4			
				75	8	8
.13	Dr, *D. Watt's consignment per the Fly*,	L. 75	8 8			
.3	Crs, *Cash*,	18	12 4			
.1	*Profit and Loss*,	56	16 4			

8.

Shipped on board the Success, Captain Hunt, by order and for account of David Watt, Kingston, Jamaica, in part of neat proceeds of his consignment per the Fly, the following goods, marked D. W. and numbered 1. 2. 3. 4.

				L.	s.	d.
	N° 1—120 pieces Perth linen, see Aug. 28.		L. 143 10 —			
	2—400 pcs Irish linen, bought of O. Hart, at 6 months,		1000 — —			
	3—20 pieces Holland, of John Fraser, at 3 months,		324 — —			
	4—1 chest China, of John Monro, on demand,		75 — —			
	Charges,		15 10 —			
	Premium of insurance, at 3 per cent,		36 — —			
	Commission,		38 19 —			
	Carried forward,			1632	19	—

				L.	s.	d.
		December 8.				
		Brought forward, - -		1632	19	—
.14	Dr, *D. Watt's acct cur.*	L. 1632 19 —				
.13	Crs, *Linen,* -	143 10 —				
.15	*Oliver Hart,* -	1000 — —				
.15	*John Fraſer,* -	324 — —				
.15	*John Monro,* -	75 — —				
.3	*Caſh,* -	51 10 —				
.1	*Profit and Loſs,* -	38 19 —				
		12.				
	Sold Cochran and Company our ſhip Mermaid, and		L. s. d.			
	Received in part, - -		400 — —			
	Due at 1 month, - -		390 — —			
				790	—	—
.3	Drs, *Caſh,* -	L. 400 — —				
.15	*Cochran and Comp.*	390 — —				
.5	Cr, *Ship Mermaid,*	790 — —				
		15.				
			L. s. d.			
	Paid to George Seton, -		105 — —			
	and to John Brent, - -		143 — —			
				248	—	—
.11	Drs, *George Seton,* -	L. 105 — —				
.11	*John Brent,* -	143 — —				
.3	Cr, *Caſh,* - -	248 — —				
		18.				
	Peter Hunter of Dundee writes, that he has ſold our tar, and has ſent me a draught on the Royal Bank in full of neat proceeds, amounting to -			385	—	—
.13	Dr, *Royal Bank.*					
.12	Cr, *Peter Hunter our account of Tar.*					
		20.				
	Sold our 20 tuns iron for -	L. 375 — —				
	Off 6 months diſcount, -	9 7 6				
	Received neat, - -			365	12	6
.3	Dr, *Caſh,* L. 365 : 12 : 6.					
.12	Cr, *Swediſh goods.*					
			December			

December 21.

Paid John Monro in full, as under, viz.

	L.	s.	d.
In cash,	5	—	—
By bill on John Lindsay,	70	—	—
	75	—	—

.15 Dr, *John Monro,* L. 75 — —

.3 Crs. *Cash,* 5 — —
.14 *Bills for ac. of D. Watt,* 70 — —

22.

Thomas Miller of New York advises, that he has sold our adventure per the Snype, desiring us to value on John Broomfield of Bristol for neat proceeds, amounting, per account of sales, to - 615 — —

.15 Dr, *John Broomfield.*
.7 Cr, *Voyage to New York.*

26.

Sold for ready money our 1800 Swedish deals, at 15 d. - - - - 112 10 —

.3 Dr, *Cash.*
.12 Cr, *Swedish goods.*

30.

My commission for last 12 months, at 2 per cent. on the capital, is - - - 120 — —

.1 Dr, *Profit and Loss.*
.2 Cr, *John Scot's account proper.*

31.

Charges this month, - - 9 14 6

.8 Dr, *Charges of merchandise.*
.3 Cr, *Cash.*

A.	Fol.
Arnot, John	11

B.	Fol.
Bell's, James, ac. prop.	2
Ditto's acct in comp.	2
Broad Cloths	4
Bills Receivable	9
Bills Payable	10
Brown's, B. ac. of tob.	10
Ditto's acct current	11
Brent, John	11
Blain's, J. Sugar per Amity	12
Ditto's acct current	14
Bills for ac. of D. Watt	14
Broomfield, John	15
Balance	16

C.	Fol.
Caſh	3
China ware	7
Charges of merchandiſe	8
Checks	10
Cuſtomhouſe-bonds	10
Cochran and Comp.	15

F.	Fol.
Fraſer, John	15

G.	Fol.
Grant's, P. acct proper	2
Ditto's acct in comp.	2
Godolphin's warehouſe	6
Gordon, G. our ac. cur.	11
Goods per the Mermaid	12

H.	Fol.
Hardware	5
Herron and Comp.	9
Hunter, Peter, our account of Tar	12
Hart, Oliver	15

K.	Fol.
Kerſeys	5
Keir's, Peter, acct of Salmon	9
Ditto's acct current	9

L.	Fol.
Linen yarn	4
Linen	13

M.	Fol.
Morgan, George	8
Murdoch and Walker our acct current,	8
Monro, John	15

O.	Fol.
Onſlow, Jacob	11

P.	Fol.
Profit and Loſs	1
Prince, Peter	6
Paton's, G. acct current	6
Pitcairn, John, our account of goods	8
Ditto our acct current	13

R.	Fol.
Rum	10
Royal Bank	13

S.	Fol.
Stock	1
Scot's, John, ac. proper	2
Ditto's acct in comp.	2
Shalloons	4
Silk	4
Ship Mermaid	5
Sim, John	6
Smart and Biſſet	7
Sugar	7
Swan, Simon	7
Stalker, Baſil	9
Smith, Robert	10
Seton, George	11
Swediſh goods	12
Stirling, G. our ac. cur.	14

V.	Fol.
Voyage to Barbadoes	5
Voyage to New York	7

W.	Fol.
Watt's, D. conſignment per the Fly	13
Ditto's acct current	14

			Fo	L.	s.	d.
		Stock, Dr				
1769						
Jan.	1	To *Sundries,* - - -	—	6000	—	—
		To *Balance,* for capital rem. -	16	6000	—	—
				12000	—	—
		Profit and Loss, Dr				
1769						
Dec.	30	To *John Scot's account proper,* for com.	2	120	—	—
		To *Charges of merchandise,* for -	8	84	8	—
		To *Murdoch and Walker our account current,*	8	3	15	5
		To *Swedish goods,* loft, - -	12	23	13	6
		To *John Scot's acct in comp.* for $\frac{1}{3}$ gained,	2	929	14	$11\frac{1}{4}$
		To *Peter Grant's acct in comp.* for $\frac{1}{3}$ gained,	2	929	14	$11\frac{1}{4}$
		To *James Bell's acct in comp.* for $\frac{1}{3}$ gained,	2	929	14	$11\frac{1}{4}$
				3021	1	$8\frac{3}{4}$

			Fo	L.	s.	d.
		Contra, Cr				
1769						
Jan.	1	By *Sundries,* - -	—	6000	—	—
		By *J. Scot's acct in comp.* for $\frac{1}{3}$ capital rem.	2	2000	—	—
		By *P. Grant's acct in comp.* for $\frac{1}{3}$ capital rem.	2	2000	—	—
		By *J. Bell's acct in comp.* for $\frac{1}{3}$ capital rem.	2	2000	—	—
				12000	—	—
		Contra, Cr				
1769						
Jan.	10	By *G. Paton's acct current,* for commission,	6	8	—	—
Feb.	3	By *Peter Prince,* for exchange, -	6	12	3	$4\frac{3}{4}$
Mar	10	By *P. Keir's acct of Salmon,* for commission,	9	22	11	3
May	12	By *B. Brown's acct of Tobacco,* for commiss.	10	75	—	—
June	1	By *ditto's acct current,* for commission, &c.	11	35	6	—
July	30	By *J. Blain's Sugar per Amity,* for commiss.	12	29	14	3
Nov.	24	By *Cash,* for exchange, - -	3	8	—	—
Dec.	4	By *D. Watt's consignment per the Fly,* for com.	13	56	16	4
	8	By *D. Watt's acct current,* for commission,	14	38	19	—
		By *Linen yarn,* gained, - -	4	83	6	8
		By *Broad Cloth,* - -	4	14	16	—
		By *Shalloon,* - - -	4	13	6	8
		By *Silk,* - -	4	160	—	—
		By *Kerseys,* - - -	5	45	—	—
		By *Ship Mermaid,* - -	5	660	—	—
		By *Voyage to Barbadoes,* -	5	840	—	—
		By *Voyage to New York,* -	7	153	8	—
		By *John Pitcairn our account of goods,*	8	167	17	6
		By *Checks,* - - -	10	8	6	8
		By *Rum,* - -	10	186	—	—
		By *Goods per the Mermaid,* -	12	280	—	—
		By *Peter Hunter our account of Tar,*	12	122	10	—
				3021	1	$8\frac{3}{4}$

			Fo	L.	s.	d.
		John Scot's acct proper, Dr				
1769						
Jan.	1	To *Stock*, for his $\frac{1}{3}$ capital, -	1	2000	—	—
Apr.	24	To *Broad Cloths*, for No 4. valued at	4	250	—	—
		To *Balance*, - -	16	120	—	—
				2370	—	—
		Peter Grant's acct proper, Dr				
1769						
Jan.	1	To *Stock*, for his $\frac{1}{3}$ capital, -	1	2000	—	—
Apr.	6	To *B. Brown's acct of Tobacco*, at 6 months,	10	77	1	8
				2077	1	8
		James Bell's acct proper, Dr				
1769						
Jan.	1	To *Stock*, for his $\frac{1}{3}$ capital, -	1	2000	—	—
	20	To *Sundries*, in full, - -	—	320	—	—
				2320	—	—
1769		*John Scot's acct in comp.* Dr				
		To *Stock*, for $\frac{1}{3}$ capital rem. -	1	2000	—	—
		To *Balance*, for $\frac{1}{3}$ dividend, -	16	929	14	$11\frac{1}{4}$
				2929	14	$11\frac{1}{4}$
1769		*Peter Grant's acct in comp.* Dr				
		To *Stock*, for $\frac{1}{3}$ capital rem. -	1	2000	—	—
		To *Balance*, for $\frac{1}{3}$ dividend, -	16	929	14	$11\frac{1}{4}$
				2929	14	$11\frac{1}{4}$
1769		*James Bell's acct in comp.* Dr				
		To *Stock*, for $\frac{1}{3}$ capital rem. -	1	2000	—	—
		To *Balance*, for $\frac{1}{3}$ dividend, -	16	929	14	$11\frac{1}{4}$
				2929	14	$11\frac{1}{4}$

			Fo	L.	s.	d.
		Contra, Cr				
1769						
Jan.	2	By *Sundries,* in full, - -	—	2000	—	—
May	3	By *Robert Smith,* in full, -	10	250	—	—
Dec.	30	By *Profit and Loss,* for 1 year's commission,	1	120	—	—
				2370	—	—
		Contra, Cr				
1769						
Jan.	3	By *Sundries,* in part, - -	—	1795	2	—
	6	By *Peter Prince,* - -	6	204	18	—
Oct.	10	By *Cash,* in full, - -	3	77	1	8
				2077	1	8
		Contra, Cr				
1769						
Jan.	4	By *Sundries,* - - -	—	2320	—	—
		Contra, Cr				
1769						
Jan.	1	By *Stock,* for his $\frac{1}{3}$ capital, - -	1	2000	—	—
		By *Profit and Loss,* for $\frac{1}{3}$ gained, -	1	929	14	$11\frac{1}{4}$
				2929	14	$11\frac{1}{4}$
		Contra, Cr				
1769						
Jan.	1	By *Stock,* for his $\frac{1}{3}$ capital, -	1	2000	—	—
		By *Profit and Loss,* for $\frac{1}{3}$ gained, -	1	929	14	$11\frac{1}{4}$
				2929	14	$11\frac{1}{4}$
		Contra, Cr				
1769						
Jan.	1	By *Stock,* for his $\frac{1}{3}$ capital, -	1	2000	—	—
		By *Profit and Loss,* for $\frac{1}{3}$ gained, -	1	929	14	$11\frac{1}{4}$
				2929	14	$11\frac{1}{4}$

Caſh, *Dr*

1769				L.	s.	d.
Jan.	2	To *John Scot's account proper*, in part,	2	1000	—	—
Mar	4	To *Simon Swan*, - -	7	15	16	8
	10	To *Peter Keir's account of Salmon*, -	9	902	10	—
May	16	To *B. Brown's acct of Tobaçco*, for old ſubſidy,	10	604	4	3
	30	To *John Arnot*, borrowed, -	11	100	—	—
June	4	To *Rum*, in part for 13 puncheons, -	10	332	10	—
	8	To *John Sim*, in part, - -	6	801	8	—
	12	To *Rum*, for 12 puncheons, -	10	661	10	—
July	8	To *Ship Mermaid*, for freight, -	5	740	—	—
	28	To *Bills Receivable*, in part, -	9	502	16	10
Aug.	18	To *Goods per the Mermaid*, in part, -	12	400	—	—
Oct.	1	To *Bills Receivable*, R. Norry, (for J. Blain),	9	288	—	—
	6	To *Bills Receivable*, G. Fiſher, -	9	350	—	—
	10	To *Sundries*, - -	—	1134	14	10
	22	To *D. Watt's conſignment per the Fly*,	13	298	14	—
	27	To *Bills Receivable*, ſold at par, -	9	400	—	—
Nov	14	To *Sundries*, for drawback, -	—	62	10	8
	24	To *Sundries*, - -	—	408	—	—
	26	To *D. Watt's conſignment per the Fly*,	13	50	—	—
	29	To *Sundries*, -	—	510	—	—
Dec.	2	To *D. Watt's conſignment per the Fly*,	13	444	7	6
	12	To *Ship Mermaid*, in part, -	5	400	—	—
	20	To *Swediſh goods*, for iron, -	12	365	12	6
	26	To *ditto*, for deals, - -	12	112	10	—
				10885	5	3

Contra, *Cr*

			Fo	L.	s.	d.
1769						
Jan.	10	By *G. Paton's acct current*, for charges,	6	11	13	4
	15	By *Voyage to New York*, for charges,	7	12	4	—
	20	By *James Bell's account proper*, -	2	115	2	—
	30	By *Godolphin's warehouse*, - -	6	304	—	—
Feb.	13	By *John Pitcairn our account of goods*,	8	4	16	8
Mar	10	By *P. Keir's acct of Salmon*, for freight, &c.	9	37	—	—
	15	By *Checks*, in part, - -	10	76	13	4
Apr.	5	By *Bennet Brown's account of Tobacco*,	10	636	14	6
	12	By *ditto*, in part for freight, -	10	200	—	—
May	12	By *B. Brown's account of Tobacco*,	10	5	6	—
	20	By *Rum*, for freight, duty, charges,	10	738	10	—
	25	By *Bills Payable*, to John Sloan, -	10	169	13	9
June	1	By *B. Brown's account current*, -	11	296	18	4
	5	By *John Arnot*, in full, -	11	100	—	—
	18	By *J. Blain's Sugar per Amity*, -	12	225	6	6
July	2	By *Sundries*, for duties, charges, &c.	—	138	—	—
	15	By *Bills Payable*, to Captain Lockhart,	10	200	—	—
	30	By *J. Blain's Sugar per Amity*, -	12	8	12	4
Aug.	7	By *Swedish goods*, for duties, freight, charges,	12	176	16	—
	23	By *D. Watt's consignment per the Fly*,	13	290	—	—
	28	By *Linen*, for charges, - -	13	1	10	—
Sep.	2	By *D. Watt's consignment per the Fly*,	13	12	14	—
Nov.	8	By *Sugar*, for duty, freight, charges,	7	192	18	—
	19	By *George Gordon our account current*,	11	497	10	—
Dec.	4	By *D. W.'s consignment per the Fly*, for char.	13	18	12	4
	8	By *D. Watt's ac. cur.* for charges and prem.	14	51	10	—
	15	By *Sundries*, in full, - -	—	248	—	—
	21	By *John Monro*, - -	15	5	—	—
	31	By *Charges of merchandise*, this year,	8	84	8	—
		By *Balance*, rem. - -	16	4873	16	2
				10885	5	3

Linen Yarn, Dr

1769			Spindles	Fo	L.	s.	d.
Jan.	2	To *J. Scot's ac. proper*, at 30 d. for	8000	2	1000	—	—
		To *Profit and Loss*, gained,		1	83	6	8
					1083	6	8

Broad Cloths, Dr

1769			5 Yds	1 Yds	2 Yds	3 Yds	4 Yds	Fo	L.	s.	d.
Jan.	3	To *P. Grant's acct prop.*		40	50	60	64	2	155	2	—
Apr.	9	To *Robert Smith*,	375				450	10	472	10	—
		To *Pr. and Loss*, gained,						1	14	16	—
							515		642	8	—

Shalloons, Dr

1769			1 Ps	2 Ps	3 Ps	Fo	L.	s.	d.
Jan.	3	To *P. Grant's acct proper*,	80	60	40	2	300	—	—
		To *Profit and Loss*, gained,				1	13	6	8
							313	6	8

Silk, Dr

1769			lb.	Fo	L.	s.	d.
Jan.	3	To *Peter Grant's acct proper*, at 50 s.	320	2	800	—	—
		To *Profit and Loss*, gained,		1	160	—	—
					960	—	—

Contra, *Cr*

1769				Spindles	Fo	L.	s.	d.
Jan.	10	By *G. Paton's ac. cur.* at 32 d. for		4000	6	533	6	8
Feb.	8	By *G. Morgan,* at 33 d. for		4000	8	550	—	—
				8000		1083	6	8

Contra, *Cr*

1769			5 Yds	1 Yds	2 Yds	3 Yds	4 Yds	Fo	L.	s.	d.
Jan.	8	By *J. Sim,* at 11 s. at									
	25	16 s. at 17 s. -		40	50		64	6	116	8	—
Apr.	24	By *Sundries,* in barter, at 17 s. -				60			51	—	—
		By *J. Scot's ac. prop.* for					450	2	250	—	—
		By *Balance,* rem.	375					16	225	—	—
							514		642	8	—

Contra, *Cr*

1769			Ps 1	Ps 2	Ps 3	Fo	L.	s.	d.
Jan.	25	By *Sundries,* in barter for	80				133	6	8
Feb.	13	By *J. Pitcairn our ac. of goods,*	—	60	40	8	180	—	—
							313	6	8

Contra, *Cr*

1769			lb.	Fo	L.	s.	d.
Jan.	8	By *John Sim,* at 3 l. for -	200	6	600	—	—
	10	By *G. Paton's acct current,* at 3 l. for	120	6	360	—	—
			320		960	—	—

			Fo	L.	s.	d.
	Kerseys,	*Dr*				
		Pcs				
1769						
Jan. 3	To *P. Grant's account proper,* at 6 l.	90	2	540	—	—
	To *Profit and Loss,* gained, -		1	45	—	—
				585	—	—
	Ship Mermaid,	*Dr*				
1769						
Jan. 4	To *James Bell's account proper,* -		2	720	—	—
July 2	To *Cash,* paid the master, - -		3	150	—	—
	To *Profit and Loss,* gained, -		1	660	—	—
				1530	—	—
	Voyage to Barbadoes,	*Dr*				
1769						
Jan. 4	To *James Bell's account proper,* -		2	1200	—	—
	To *Profit and Loss,* gained, -		1	840	—	—
				2040	—	—
	Hardware,	*Dr*				
1769						
Jan. 4	To *James Bell's account proper,* -		2	400	—	—

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769			*Pcs*				
Jan.	8	By *John Sim,* at 6 l. 10 s. for	90	6	585	—	—
		Contra,	*Cr*				
1769							
July	8	By *Cash,* for freight, - -		3	740	—	—
Dec.	12	By *Sundries,* sold, - -		—	790	—	—
					1530	—	—
		Contra,	*Cr*				
1769							
June	24	By *G. Gordon our account current,* for n. p.		11	2040	—	—
		Contra,	*Cr*				
1769							
Jan.	15	By *Voyage to New York,* - -		7	400	—	—

			Fo	L.	s.	d.
		P. Prince, (our banker), Dr				
1769						
Jan.	6	To *Peter Grant's account proper,*	2	204	18	—
Feb.	3	To *Sundries,* for my draught on G. Paton,	—	1229	3	4¾
June	8	To *John Sim,* for a bill on G. Denniſon,	6	500	—	—
July	24	To *Bills Receivable,* for J. Sands's draught,	9	500	—	—
Aug.	18	To *Goods per the Mermaid,* for Oliphant's dr.	12	600	—	—
Oct.	1	To *Bills Receivable,* R. Norry, (for J. Blain),	9	500	—	—
				3534	1	4¾
		John Sim, Dr				
1769						
Jan.	8	To *Sundries,* at 5 months, -	—	1301	8	—
		G. Paton's acct current, Dr				
1769						
Jan.	10	To *Sundries,* per the Roſe, -	—	1233	—	—
		Godolphin's Warehouſe, Dr				
1769						
Jan.	30	To *Sundries,* in full, - -	—	320	—	—

			Fo	L.	s.	d.
		Contra, Cr				
1769						
Jan.	20	By *James Bell's account proper,* -	2	204	18	—
Mar	20	By *Peter Keir's account current,* -	9	842	18	9
May	3	By *Robert Smith,* - -	10	222	10	—
Aug.	3	By *Sundries,* for - -		954		—
Sep.	25	By *Herron and Company,* - -	9	48	12	—
		By *Balance,* - -	16	1261	2	7¾
				3534	1	4¾
		Contra, Cr				
1769						
June	8	By *Sundries,* in full, - -	—	1301	8	—
		Contra, Cr				
1769						
Jan.	30	By *Godolphin's warehouse,* for discount,	6	16	—	—
Feb.	3	By *Peter Prince,* for my draught,	6	1217	—	—
				1233	—	—
		Contra, Cr				
1769						
Jan.	10	By *G. Paton's account current,* on demand,	6	320	—	—

				Fo	L.	s.	d.
		Voyage to New York,	*Dr*				
1769							
Jan.	15	To *Sundries*, per the Snype, -		—	461	12	—
		To *Profit and Loss*, gained, - - -		1	153	8	—
					615	—	—
		Smart and Bisset,	*Dr*				
		To *Balance*, - - -		16	49	8	—
		China Ware,	*Dr*				
1769							
Jan.	25	To *Sundries*, in barter, - -		—	48	10	—
		Sugar,	*Dr*				
			C.				
1769							
Jan.	25	To *Sundries*, in barter, at 4 l. for	20	—	80	—	—
Nov.	3	To *George Gordon our account current*,	480	11	828	—	—
	8	To *Cash*, for duties, freight, charges,		3	192	18	—
			500		1100	18	—
		Simon Swan,	*Dr*				
1769							
Jan.	25	To *Sundries*, for a balance in barter,		—	55	16	8

				Fo	L.	s.	d.
		Contra,	*Cr*				
1769 *Dec.*	22	By *John Broomfield,* for neat proceeds,		15	615	—	—
		Contra,	*Cr*				
1769 *Jan.*	15	By *Voyage to New York,* at 12 months,		7	49	8	—
		Contra,	*Cr*				
1769 *Feb.*	13	By *J. Pitcairn our account of goods,*		8	48	10	—
		Contra,	*Cr*				
			C.				
1769 *Feb.*	13	By *J. Pitcairn our account of goods,*	20	8	80	—	—
		By *Balance,* remaining,	480	16	1020	18	—
			500		1100	18	—
		Contra,	*Cr*				
1769 *Mar*	4	By *Sundries,* in full, - -		—	55	16	8

			Fo	L.	s.	d.
		Charges of merchandise, Dr				
1769						
Jan.	31	To *Cash,* expended this month,	—	6	13	4
Feb.	28	To *ditto,*	—	7	10	—
Mar	31	To *ditto,*	—	6	8	10
Apr	30	To *ditto,*	—	5	8	10
May	31	To *ditto,*	—	4	18	6
June	30	To *ditto,*	—	9	12	6
July	31	To *ditto,*	—	4	9	4
Aug.	31	To *ditto,*	—	5	14	—
Sept.	30	To *ditto,*	—	6	18	4
Oct.	31	To *ditto,*	—	8	9	4
Nov.	30	To *ditto,*	—	8	10	6
Dec.	31	To *ditto,*	—	9	14	6
		Posted to	3	84	8	—
		G. Morgan, (Manchester), Dr				
1769						
Feb.	8	To *Linen Yarn,* at 6 months,	4	550	—	—
		J. Pitcairn our acct of goods, Dr				
1769						
Feb.	13	To *Sundries,* per the Tay,	—	313	6	8
	20	To *Murdoch and Walker our account current,*	8	165	18	4
	26	To *Sundries,* per the Concord,	—	598	12	—
		To *Profit and Loss,* gained,	1	167	17	6
				1245	14	6
		Murdoch and Walker our ac. cur. Dr				
1769			*Guilds*			
Mar	25	To *Bills Payable,* at 22½ d.	1810 10	169	13	9

				Fo	L.	s.	d.
		Contra,	*Cr*				
		By *Profit and Loss*, for - -		1	84	8	—
		Contra,	*Cr*				
1769 *Sep.*	12	By *Sundries*, in full, - -		—	550	—	—
		Contra,	*Cr*				
1769 *Aug.*	12	By *ditto our acct current*, for neat proceeds,		13	1245	14	6
		Contra,	*Cr*				
			Guilds				
1769 *Feb.*	20	By *J. Pitcairn our ac. of goods*, at 22 d.	1810	8	165	18	4
		By *Profit and Loss*, lost by exchange,		1	3	15	5
					169	13	9

				Fo	L.	s.	d.
		Baſil Stalker, Dr					
1769							
Sep.	12	To *George Morgan,* for my draught,		8	430	12	—
		Herron and Comp. Dr					
1769							
Sep.	12	To *George Morgan,* for my draught,		8	119	8	—
	25	To *Peter Prince,* for ditto, -		6	48	12	—
					168	—	—
		Bills Receivable, Dr					
1769			N°	*Due.*			
Mar	4	To *S. Swan,* on G. Denniſon,	1	Mar. 14.	7	40	— —
Apr.	7	To *B. Brown's acct of Tobacco,* on J. Sands, -	2	July 24.	10	1002	16 10
	8	To *ditto,* on John Gray,	3	Oct. 8.	10	1057	13 2
June	4	To *Rum,* on George Fiſher,	4	Oct. 4.	10	350	— —
July	28	To *J. Blain's Sugar per Amity,* R. Norry, -	5	Sept. 28.	12	1188	— —
Aug.	18	To *Goods per the Mermaid,* J. Oliphant, - -	6	Nov. 18.	12	1310	— —
Sep.	6	To *John Pitcairn our account current,* G. Monro, Glaſg.	7	Oct. 6.	13	200	— —
		James Ramſay, Perth,	8	Nov. 6.	—	200	— —
		John Rollo, Dundee,	9	Oct. 6.	—	200	— —
		John Pitcairn,	10	Jan. 6.	—	103	14 6
Oct.	1	To *Bills Receivable,* J. Forbes for J. Blain, -	11	Oct. 15.	9	400	— —
						6052	4 6
		P. Keir's acct of Salmon, Dr					
1769							
Mar	10	To *Sundries,* for charges and neat proceeds,		—		902	10 —
		P. Keir's acct current, Dr					
1769							
Mar	20	To *Peter Prince,* in full, -		6		842	18 9

			Fo	L.	s.	d.
		Contra, Cr				
1769						
Feb.	26	By *John Pitcairn our account of goods,*	8	430	12	—
		Contra, Cr				
1769						
Feb.	26	By *John Pitcairn our account of goods,*	8	168	—	—
		Contra, Cr				
1769						
Mar	15	By *Checks,* for No 1. - -	10	40	—	—
July	24	By *Sundries,* for No 2. -	—	1002	16	10
Oct.	1	By *Sundries,* for No 5. - -	—	1188	—	—
	6	By *Cash,* for No 4. - -	3	350	—	—
	10	By *Cash,* for No 3. -	3	1057	13	2
	15	By *G. Stirling our acct current,* for No 11.	14	400	—	—
	27	By *Cash,* for No 7. and 9. -	3	400	—	—
		By *Balance,* outstanding, No 6. 8. 10.	16	1613	14	6
				6052	4	6
		Contra, Cr				
1769						
Mar	10	By *Cash,* for sales, - -	3	902	10	—
		Contra, Cr				
1769						
Mar	10	By *ditto his acct of Salmon,* for n. proceeds,	9	842	18	9

			Bales	Yds	Fo	L.	s.	d.
		Checks,			***Dr***			
1769								
Mar	15	To *Sundries*, at 14d. per yd, for	2	2000	—	116	13	4
		To *Profit and Loss*, gained,			1	8	6	8
						125	—	—
		Bills Payable,			***Dr***			
1769								
Ma	25	To *Cash*, in full to John Sloan, -			3	169	13	9
Ju	15	To *Cash*, to Captain Lockhart, -			3	200	—	—
Oct.	22	To *D. Watt's consignment per the Fly*, at G. Ross's, Bristol, - -			13	300	—	—
		To *Balance*, - - -			16	232	15	—
						902	8	9
		B. Brown's acct of Tobacco,			***Dr***			
1769				*lb.*				
Apr.	5	To *Sundries*, for duties and char. on		195348	—	4973	12	6
	12	To *Sundries*, for freight,			—	400	—	—
May	12	To *Sundries*, for char. and commiss.			—	80	6	—
		To *ditto's account current*,			11	1624	15	5
						7078	13	11
		Customhouse-bonds,			***Dr***			
1769								
May	16	To *B. Brown's acct of Tobacco*, taken up No 1.			10	4336	18	—
		Robert Smith,			***Dr***			
1769								
May	3	To *Sundries*, in full, - -			—	472	10	—
		Rum,			***Dr***			
1769			*Pun.*	*Gall.*				
May	20	To *Sundries*, per the Swan,	25	2625	—	1158	—	—
		To *Profit and Loss*, gained,			1	186	—	—
						1344	—	—

					Fo	L.	s.	d.
		Contra,		*Cr*				
1769			*Bales*	*Yds*				
June	1	By *B. Brown's acct current,* at 15 d. for -	2	2000	11	125	—	—
1769		*Contra,* *Cr*		*Due.*				
Mar	25	By *Murdoch and Walker our ac. current,* to J. Sloan, -		May 24.	8	169	13	9
Apr.	12	By *B. Brown's acct of Tobacco,* to Captain Lockhart,		July 12.	10	200	—	—
Oct.	15	By *G. Stirling our acct current,* to J. Flint at G. Rofs's, Briſt.		Nov. 14.	14	300	—	—
		to J. Whiſton, Liverpool,		Jan. 15.	—	232	15	—
						902	8	9
		Contra,		*Cr*				
1769				*lb.*				
Apr.	18	By *Peter Grant's acct proper,* for		2000	2	77	1	8
	28	By *Bills Receivable,* at 2½ d, for		100684	9	1002	16	10
May	7	By *ditto,* at 2¾ d. for		92664	9	1057	13	2
	16	By *Sundries,* received up the duties,				4941	2	3
				195348		7078	13	11
1769		*Contra,*		*Cr*				
Apr.	5	By *Bennet Brown's acct of Tobacco,* No 1.			10	4336	18	—
1769		*Contra,*		*Cr*				
Apr.	9	By *Broad Cloth,* on demand, -		-	4	472	10	—
		Contra,		*Cr*				
1769			*Pun.*	*Gall.*				
June	4	By *Sundries,* at 10 s. per gallon, for -	13	1365	—	682	10	—
	12	By *Caſh,* at 10 s. 6 d per gallon, for -	12	1260	3	661	10	—
			25	2625		1344	—	—

			Fo	L.	s.	d.
		G. Gordon our acct current, Dr				
1769						
June	24	To *Voyage to Barbadoes,* for neat proceeds,	5	2040	—	—
Nov.	19	To *Cash,* for bills retired, - -	3	407	10	—
				2447	10	—
		John Arnot, Dr				
1769						
June	5	To *Cash,* in full, - -	3	100	—	—
		B. Brown's acct current, Dr				
1769						
June	1	To *Sundries,* per the Hope, -	—	855	4	4
		To *Balance,* - -	16	775	3	3
				1630	7	7
		George Seton, Dr				
1769						
Dec.	15	To *Cash,* in full, - -	3	105	—	—
		Jacob Onslow, Dr				
		To *Balance,* - -	16	150	—	—
		John Brent, Dr				
1769						
Dec.	15	To *Cash,* in full, - -	3	143	—	—

			Fo	L.	s.	d.
		Contra, Cr				
1769						
May	20	By *Rum*, for prime coſt, - -	10	419	10	—
June	25	By *Goods per the Mermaid*, for ditto,	12	1200	—	—
Nov.	3	By *Sugar per the Swallow*, for ditto,	7	828	—	—
				2447	10	—
		Contra, Cr				
1769						
May	30	By *Caſh*, borrowed, - -	3	100	—	—
		Contra, Cr				
1769						
Nov.	14	By *Caſh*, for drawback on ſhoes, -	3	5	12	2
		By *ditto's account of Tobacco*, -	10	1624	15	5
				1630	7	7
		Contra, Cr				
1769						
June	1	By *B. Brown's acct current*, at 6 months,	11	105	—	—
		Contra, Cr				
1769						
June	1	By *B. Brown's acct current*, at 6 months,	11	150	—	—
		Contra, Cr				
1769						
June	1	By *B. Brown's acct current*, at 6 months,	11	143	—	—

						Fo	L.	s.	d.
		J. Blain's Sugar per Amity, Dr							
1769			Hds	C.					
June	18	To *Cash*, for duties, freight, and charges, on -	40	440		3	225	6	6
July	30	To *Sundries*, for char. and com.				—	38	6	7
		To *ditto's account current*,				14	924	6	11
							1188	—	—
		Goods per the Mermaid, Dr							
			Rum		Cotton				
1769			P.	Gall.	C.				
June	25	To *G. Gordon our acct current*,	40	4400	160	11	1200	—	—
July	2	To *Cash*, for duties and char.				3	1230	—	—
		To *Profit and Loss*, gained,				1	280	—	—
							2710	—	—
		Swedish Goods, Dr							
			Iron	Deals	Cop.	Tar			
1769			Tuns		C	Lasts			
Aug.	3	To *P. Prince*, for value of	20	1800	16	25	6	691	10	—
	7	To *Cash*, for duties, freight, and charg. on					3	176	16	—
								868	6	—
		P. Hunter our acct of Tar, Dr							
1769					Lasts				
Aug.	3	To *Peter Prince*, for value of			25	6	262	10	—
		To *Profit and Loss*, gained,				1	122	10	—
							385	—	—

			Fo	L.	s.	d.
		Contra, Cr				
1769			Hds	C.				
July	28	By *Bills Receiv.* at 54 s. per C.	40	440	9	1188	—	—
		Contra, Cr						
			Rum		Cotton			
			P.	Gall.	C.			
1769								
Aug.	18	By *Sundries,* at 10 s. 6 d. per gall. for -	40	4400		—	2310	—	—
		By *Balance,* remaining,			160	16	400	—	—
							2710	—	—
		Contra, Cr						
			Iron	Deals	Cop.	Tar			
1769			Tuns		C.	Lasts			
Dec.	20	By *Cash,* for -	20				3	365	12	6
	26	By *Cash,* at 15 d. for		1800			3	112	10	—
		By *Balance,* rem.			16	25	16	366	10	—
		By *Profit and Loss,* lost,					1	23	13	6
								868	6	—
		Contra, Cr								
1769			Lasts							
Dec.	18	By *Royal Bank,* for neat proceeds of	25				13	385	—	—

			Fo	L.	s.	d.
		J. Pitcairn our acct current, Dr				
1769						
Aug	12	To *ditto our acct of goods*, for neat proceeds,	8	1245	14	6
		D. Watt's consignment per the Fly, - - Dr				
				Rum Casks	*Sug. Hds*	*Pim. Hds*	*Ind. Bar.*
1769							
Aug.	23	To *Cash*, for freight and duties, on	3	200	30	20	48	290	—	—
Sep.	2	To *Cash*, for charges,	3					12	14	—
Dec.	4	To *Sundries*, for charges and commission,						75	8	8
		To *Balance*, -	16					1970	—	—
								2348	2	8
		Linen, Dr								
				1.		2.		2.		
				P.	*Y.*	*P.*	*Y.*	*P.*	*Y.*	
1769										
Aug.	28	To *Sundries*, at 13 d. at 11 d. at 12 d.	—	40	960	50	1200	30	640	143	10	—
		Royal Bank, Dr								
1769										
Sep.	6	To *John Pitcairn our acct current*,	13							400	—	—
Nov.	28	To *David Watt's consignment per the Fly*,	13							500	—	—
Dec	18	To *Peter Hunter our account of Tar*,	12							385	—	—
										1285	—	—

			Fo	L.	s.	d.
		Contra, *Cr*				
1769						
Aug.	28	By *Linen*, in part of neat proceeds,	13	142	—	—
Sep.	6	By *Sundries*, in full, -	—	1103	14	6
				1245	14	6

				Rum Casks	Sug. Hds	Pim. Hds	Ind. Bar.				
		Contra, *Cr*									
1769											
Oct.	22	By *Sundries*, at 373 l. 14 s. at 225 l.				20	48	—	598	14	—
Nov.	14	By *Cash*, for drawback on sugar, -						3	56	18	6
	26	By *Sundries*, for several bills, -						—	360	—	—
	28	By *Royal Bank*, for						13	500	—	—
	29	By *Cash*, for exchange,						3	10	—	—
Dec.	2	By *Cash*, for a bill discounted, -						3	444	7	6
		By *Balance*, rem.		200	30			16	378	2	8
									2348	2	8

				1.		2.		3.				
		Contra, *Cr*										
1769				P.	Y.	P.	Y.	P.	Y.			
Dec.	8	By *D. Watt's acct cur.*		40	960	50	1200	30	640	14	142	10	—

		Contra, *Cr*									
1769											
Nov.	24	By *Cash*, in full, - -						3	400	—	—
	29	By *Cash*, in full, - - -						3	500	—	—
		By *Balance*, - -						16	385	—	—
									1285	—	—

			Fo	L.	s.	d.
		J. Blain's acct current, Dr				
1769						
Sep.	18	To *George Stirling our account current,*	14	932	15	—
		G. Stirling our acct current, Dr				
1769						
Oct.	15	To *Sundries,* in full, - - .	—	932	15	—
		Bills for acct of D. Watt, Dr				
1769						
Nov.	26	To *David Watt's consignment per the Fly,*	13	310	—	—
		David Watt's acct current, Dr				
1769						
Dec.	8	To *Sundries,* per the Succeſs, -	—	1632	19	—

			Fo	L.	s.	d.
	Contra,	*Cr*				
1769	By *ditto's Sugar per the Amity,*		12	924	6	11
	By *Balance,* - - -		16	8	8	1
				932	15	—
	Contra,	*Cr*				
1769 *Sep.*	18 By *John Blain's account current,* -		14	932	15	—
	Contra,	*Cr*				
1769 *Dec.*	21 By *John Monro,* for bill on J. Lindsay,		15	70	—	—
	By *Balance,* outstanding, - -		16	240	—	—
				310	—	—
	Contra,	*Cr*				
	By *Balance,* - -		16	1632	19	—

			Fo	L.	s.	d.
		Oliver Hart, Dr				
		To *Balance,* - - -	16	1000	—	—
		John Fraser, Dr				
		To *Balance,* - - -	16	324	—	—
		John Monro, Dr				
1769 *Dec.*	21	To *Sundries,* in full, - -	—	75	—	—
		Cochran and Company, Dr				
1769 *Dec.*	12	To *Ship Mermaid,* at 1 month, -	5	390	—	—
		J. Broomfield, (Bristol), Dr				
1769 *Dec.*	22	To *Voyage to New York,* for neat proceeds,	7	615	—	—

			Fo	L.	s.	d.
		Contra, Cr				
1769 *Dec.*	8	By *David Watt's acct current,* at 6 months,	14	1000	—	—
		Contra, Cr				
1769 *Dec.*	8	By *D. Watt's account current,* at 3 months,	14	324	—	—
		Contra, Cr				
1769 *Dec.*	8	By *D. Watt's acct current,* on demand,	14	75	—	—
		Contra, Cr				
		By *Balance,* - - -	16	390	—	—
		Contra, Cr				
		By *Balance,* - - -	16	615	—	—

Balance, Dr	Fo	L.	s.	d.
To *Cash*, remaining, - -	3	4873	16	2
To *Broad Cloth*, rem. No 5.—375 yards,	4	225	—	—
To *Peter Prince*, due by him, -	6	1261	2	7¾
To *Sugar*, rem. 480 C.	7	1020	18	—
To *Bills Receivable*, outstanding, No 6. 8. 10.	9	1613	14	6
To *Goods per the Mermaid*, rem. 160 C. Cotton, - - -	12	400	—	—
To *Swedish goods*, rem 16 C. copper,	12	104	—	—
and 25 lasts tar,	—	262	10	—
To *D. Watt's consignment per the Fly*,	13	378	2	8
To *Royal Bank*, - -	13	385	—	—
To *John Blain's account current*, -	14	8	8	1
To *Bills for account of D. Watt*, outstanding,	14	240	—	—
To *D. Watt's account current*, -	14	1632	19	—
To *Cochran and Company*, - -	15	390	—	—
To *John Broomfield*, - -	15	615	—	—
		13410	11	¾

Contra, Cr	Fo	L.	s.	d.
By *John Scot's acct proper,* due to him for commission, - -	2	120	—	—
By *Smart and Bisset,* - -	7	49	8	—
By *Bills Payable,* one on J. Whiston,	10	232	15	—
By *Bennet Brown's account current,*	11	775	3	3
By *Jacob Onslow,* - -	11	150	—	—
By *D. Watt's consignment per the Fly,*	13	1970	—	—
By *Oliver Hart,* - -	15	1000	—	—
By *John Fraser,* - -	15	324	—	—
By *John Scott's acct in comp.* for $\frac{1}{3}$ dividend,	2	929	14	$11\frac{1}{4}$
By *P. Grant's acct in comp.* for $\frac{1}{3}$ dividend,	2	929	14	$11\frac{1}{4}$
By *J. Bell's acct in comp.* for $\frac{1}{3}$ dividend,	2	929	14	$11\frac{1}{4}$
By *Stock,* for John Scot's $\frac{1}{3}$ capital,	1	2000	—	—
Peter Grant's $\frac{1}{3}$ capital,	1	2000	—	—
James Bell's $\frac{1}{3}$ capital,	1	2000	—	—
		13410	11	$\frac{3}{4}$

London, 1st January 1770. Partners having inspected the books, find the profits of last year amount to L. 2789 : 4 : $9\frac{3}{4}$, and the cash remaining on hand L. 4873 : 16 : 2, out of which they have paid L. 120 to John Scot as his commission, and divided the profits equally among themselves; and by their several subscriptions hereto annexed they discharge one another.

JOHN SCOT.
PETER GRANT.
JAMES BELL.

Fo	Trial Balance.	Dr Sides. L.	s.	d.	Cr Sides. L.	s.	d.
1	Profit and Loſs,	120	—	—	286	10	2¾
2	John Scot's account proper,	2250	—	—	2370	—	—
	Ditto's account in company,	—	—	—	2000	—	—
	Peter Grant's account in company,	—	—	—	2000	—	—
	James Bell's account in company,	—	—	—	2000	—	—
3	Caſh,	10885	5	3	6011	9	1
4	Linen Yarn,	1000	—	—	1083	6	8
	Broad Cloth,	627	12	—	417	8	—
	Shalloons,	300	—	—	313	6	8
	Silk,	800	—	—	960	—	—
5	Kerſeys,	540	—	—	585	—	—
	Ship Mermaid,	870	—	—	1530	—	—
	Voyage to Barbadoes,	1200	—	—	2040	—	—
6	Peter Prince,	3534	1	4¾	2272	18	9
7	Voyage to New York,	461	12	—	615	—	—
	Smart and Biſſet,	—	—	—	49	8	—
	Sugar,	1100	18	—	80	—	—
8	Charges of merchandiſe,	84	8	—	—	—	—
	John Pitcairn our account of goods,	1077	17	—	1245	14	6
	Murdoch and Walker our ac. current,	169	13	9	165	18	4
9	Bills Receivable,	6052	4	6	4438	10	—
10	Checks,	116	13	4	125	—	—
	Bills Payable,	669	13	9	902	8	9
	Bennet Brown's account of Tobacco,	5453	18	6	7078	13	11
	Rum,	1158	—	—	1344	—	—
11	Bennet Brown's account current,	855	4	4	5	12	2
	Jacob Onſlow,	—	—	—	150	—	—
12	J. Blain's Sugar per Amity,	263	13	1	1188	—	—
	Goods per the Mermaid,	2430	—	—	2310	—	—
	Swediſh goods,	868	6	—	478	2	6
	Peter Hunter our account of Tar,	262	10	—	385	—	—
13	D. Watt's conſignment per the Fly,	378	2	8	1970	—	—
	Royal Bank,	1285	—	—	900	—	—
14	J. Blain's account current,	932	15	—	—	—	—
	Bills for account of D. Watt,	310	—	—	70	—	—
	D. Watt's account current,	1632	19	—	—	—	—
15	Oliver Hart,	—	—	—	1000	—	—
	John Fraſer,	—	—	—	324	—	—
	Cochran and Company,	390	—	—	—	—	—
	John Broomfield,	615	—	—	—	—	—
	Proof,	48695	7	6¾	48695	7	6¾

John Scot, Peter Grant, and James Bell, resolving ſtill to trade in company, have put their affairs under the ſame direction as laſt year, and continued their ſhares of capital, viz.

		L.	s.	d.
John Scot,	L. 2000 — —			
Peter Grant,	2000 — —			
James Bell,	2000 — —			
		6000	—	—

JOURNAL B.

	Caſh, for ready money, L.	1964	11	4¼
	Br. Cloth, for No 5.—378 yds.	225	—	—
	Sugar, for 480 C. -	1020	18	—
	Goods per the Mermaid, for 160 C. cotton, -	400	—	—
	Swediſh goods, for 16 C. copper,	104	—	—
	25 laſts tar,	262	10	—
	D. Watt's conſign. per the Fly,	378	2	8
	Peter Prince, - -	1261	2	7¼
Drs,	*Royal Bank*, - -	385	—	—
	J. Blain's acct current, -	8	8	1
	D. Watt's acct current, -	1632	19	—
	Cochran and Company, -	390	—	—
	John Broomfield, -	615	—	—
	Bills for acct of D. Watt,	240	—	—
	Bills Rec. for J. Oliphant's, due 18th Nov. laſt,	1310	—	—
	J. Ramſay, 6th Nov.	200	—	—
	J. Pitcairn, 6th Jan.	103	14	6
Cr,	*Stock*, -	10501	6	3
	. . . . .			
Dr,	*Stock*, - - L.	10501	6	3
	Smart and Biſſet, -	49	8	—
	Bills Payable, for J. Whiſtons, due 15th Jan.	232	15	—
	Bennet Brown's acct current,	775	3	3
	Jacob Onſlow, -	150	—	—
Crs,	*D. Watt's conſign. per the Fly*,	1970	—	—
	Oliver Hart, - -	1000	—	—
	John Fraſer, -	324	—	—
	J. Scot's ac. in co. for ⅓ capital,	2000	—	—
	P. Grant's ac. in co. for ditto,	2000	—	—
	J. Bell's ac. in co. for ditto,	2000	—	—

Queſtions in Partnerſhip, for the exemplification of X. n. 6. with ſolutions of the firſt five, the reſt being left as a proper exerciſe to the learner.

QUESTION I.

TWO merchants, Robert and Roger, agree to trade in company; upon which Roger delivers to Robert 8 pieces broad cloth, value L. 100. Robert adds to theſe 9 pieces of his own, worth L. 108. They buy of Laurence Love 3 pieces more, for L. 37, 10s. payable at 10 days. Robert diſpoſes of the cloth as follows: He ſells to John Cole 11 pieces, for L. 143, of which he receives L. 116, the reſt being allowed in payment of a debt due by him to ditto Cole: He ſells alſo the other 9 pieces, for L. 121, 10s. of which he receives L. 60, and for the reſt gets a bill on his partner Roger: After this he pays Laurence Love in full L. 37, ditto Love abating the 10s. Now, it is required to ſettle accounts betwixt Robert and Roger, according to the method of Debtor and Creditor.

WASTE-BOOK.

	L.	s.	d.
Roger's, 8 pieces broad cloth, value, - L. 100 — —			
Robert's, 9 pieces 108 — —			
Bought of L. Love, 3 pcs at 10 days, 37 10 —			
	245	10	—
Sells to J. Cole 11 pcs, and receives, - L. 116 — —			
Debt due by Robert to ditto Cole, 27 — —			
	143	—	—
Sells 9 pcs. and receives L. 60 — —			
A bill on Roger for 61 10 —			
	121	10	—
Paid to L. Love, L. 37 — —			
Abated by ditto Love, — 10 —			
	37	10	—

JOURNAL.

Dr, *Broad Cloth*,	L. 245	10	—
Crs, *Roger*, -	100	—	—
Robert, -	108	—	—
Laurence Love,	37	10	—
Drs, *Caſh*, - L.	116	—	—
Robert, -	27	—	—
Cr, *Broad Cloth*,	143	—	—
Drs, *Caſh*, - L.	60	—	—
Roger, -	61	10	—
Cr, *Broad Cloth*,	121	10	—
Dr, *Laurence Love*, L.	37	10	—
Crs, *Caſh*, -	37	—	—
Broad Cloth,	—	10	—

Broad Cloth, Dr	L.	s.	d.	*Contra,* Cr	L.	s.	d.
To *Sundries,* -	245	10	—	By *Sundries,* -	143	—	—
To *Roger,* for ½ gained,	9	15	—	By *Sundries,* -	121	10	—
To *Robert,* for ½ gained,	9	15	—	By *Laurence Love,* abated,	—	10	—
	265	—	—		265	—	—

Roger, Dr	L.	s.	d.	*Contra,* Cr	L.	s.	d.
To *Broad Cloth,* -	61	10	—	By *Broad Cloth,* -	100	—	—
To *Balance,* -	48	5	—	By *Broad Cloth,* gained,	9	15	—
	109	15	—		109	15	—

Robert, Dr	L.	s.	d.	*Contra,* Cr	L.	s.	d.
To *Broad Cloth,* -	27	—	—	By *Broad Cloth,* -	108	—	—
To *Balance,* -	90	15	—	By *Broad Cloth,* gained,	9	15	—
	117	15	—		117	15	—

L. Love, Dr	L.	s.	d.	*Contra,* Cr	L.	s.	d.
To *Sundries,* -	37	10	—	By *Broad Cloth,* -	37	10	—

Caſh, Dr	L.	s.	d.	*Contra,* Cr	L.	s.	d.
To *Broad Cloth,* -	116	—	—	By *Laurence Love,* -	37	—	—
To *Broad Cloth,* -	60	—	—	By *Balance,* -	139	—	—
	176	—	—		176	—	—

Balance, Dr	L.	s.	d.	*Contra,* Cr	L.	s.	d.
To *Caſh,* - -	139	—	—	By *Roger,* -	48	5	—
				By *Robert,* -	90	15	—
					139	—	—

QUESTION II.

TWO merchants, Ebenezer and Edward, reſolving upon an equal joint adventure to Virginia, Ebenezer brings into company 600 yards linen, valued at 12 d. per yard; Edward brings in 400 yards, at 10 d. per yard; moreover, they buy of Oliver Hart 1000 yards more, at 12 d. per yard, to pay at 2 months; and ſhip the whole on board the Thiſtle, Captain A. B. maſter. Edward pays charges till on board, amounting to L. 2, 10 s. At two months end partners meet, and pay Oliver Hart in full, as follows: viz. Ebenezer gives him L. 19 : 11 : 8, and Edward the reſt, being L. 30 : 8 : 4. Some months after this the Thiſtle arrives, with 40 hogſheads of tobacco, the prime coſt being L. 3, 10 s. per hhd, which was all they had in return for their linen. Edward pays duties, freight, and charges, L. 1117. Next day he ſells for ready money on the quay 10 hhds, at L. 36 per hhd. This being done, Ebenezer and he part the remainder equally between them, each taking 15 hogſheads, valued at L. 31 : 8 : 6 per hogſhead. A fair ſtate of this account is required.

WASTE-BOOK.

	L.	s.	d.	L.	s.	d.
Ebenezer puts in 600 yds linen, at 12 d. per yard, -	30	—	—			
Edward puts in 400 yds ditto, at 10 d.	16	13	4			
Bought of O. Hart, 1000 yds ditto, at 12 d. to pay at 2 months, -	50	—	—			
Edward pays charges,	2	10	—			
				99	3	4
Ebenezer pays to O. Hart, -	L. 19	11	8			
Edward pays him -	30	8	4			
				50	—	—
	L.	s.	d			
The Thiſtle brings 40 hhds tobacco, at L. 3, 10 s.	140	—	—			
Edward pays duties, freight, and charges, -	1117	—	—			
				1257	—	—
Edward ſells for ready money, 10 hhds tobacco, at L. 36 per hhd, - -				360	—	—
	L.	s.	d.			
The tobacco is parted; Ebenezer gets 15 hhds, at L. 31 : 8 : 6,	471	7	6			
Edward ditto, -	471	7	6			
				942	15	—

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		L.	s.	d.
Dr, *Voyage to Virginia*,		99	3	4
Crs,	*Ebenezer*, -	30	—	—
	Edward, - -	19	3	4
	Oliver Hart,	50	—	—
Dr, *Oliver Hart*,		L. 50	—	—
Crs,	*Ebenezer*,	19	11	8
	Edward, -	30	8	4
		L.	s.	d.
Dr, *Tobacco*, -		1257	—	—
Crs,	*V. to Virginia*,	140	—	—
	Edward, -	1117	—	—
Dr, *Edward*, -		L. 360	—	—
Cr, *Tobacco*.				
Drs,	*Ebenezer*,	L. 471	7	6
	Edward,	471	7	6
Cr, *Tobacco*, -		942	15	—

	L.	s.	d.
Voy. to Virginia, Dr			
To *Sundries,* -	99	3	4
To *Ebenezer,* for ½ gained,	20	8	4
To *Edward,* for ½ gained,	20	8	4
	140	—	—

	L.	s.	d.
Contra, Cr			
By *Tobacco,* -	140	—	—

	L.	s.	d.
Ebenezer, Dr			
To *Tobacco,* -	471	7	6

	L.	s.	d.
Contra, Cr			
By *Voyage to Virginia,*	30	—	—
By *Oliver Hart,* -	19	11	8
By *Voy. to Virginia,* gained,	20	8	4
By *Tobacco,* gained,	22	17	6
By *Balance,* -	378	10	—
	471	7	6

	L.	s.	d.
Edward, Dr			
To *Tobacco,* - -	360	—	—
To *Tobacco,* -	471	7	6
To *Balance,* - -	378	10	—
	1209	17	6

	L.	s.	d.
Contra, Cr			
By *Voyage to Virginia,*	19	3	4
By *Oliver Hart,* -	30	8	4
By *Tobacco,* -	1117	—	—
By *Voy. to Virginia,* gained,	20	8	4
By *Tobacco,* gained,	22	17	6
	1209	17	6

	L.	s.	d.
O. Hart, Dr			
To *Sundries,* -	50	—	—

	L.	s.	d.
Contra, Cr			
By *Voyage to Virginia,*	50	—	—

	L.	s.	d.
Tobacco, Dr			
To *Sundries,* -	1257	—	—
To *Ebenezer,* for ½ gained,	22	17	6
To *Edward,* for ½ gained,	22	17	6
	1302	15	—

	L.	s.	d.
Contra, Cr			
By *Edward,* - -	360	—	—
By *Sundries,* -	942	15	—
	1302	15	—

	L.	s.	d.
Balance, Dr			
To *Ebenezer,* -	378	10	—

	L.	s.	d.
Contra, Cr			
By *Edward,* -	378	10	—

QUESTION III.

TWO tradeſmen, Hugh and Henry, agree to go equal halves in a cargo of timber from Norway; and accordingly freight a ſhip, and purchaſe ſome ſmall wares, which, with charges at ſhipping, coſt them L. 19, 14 s. each. This petty cargo they conſign to A. B. their factor at Bergen; which he diſpoſes of, and, in return, ſhips on board the ſame ſhip 4000 deals, and 100 ſquare pieces; and at ſame time he draws on them for what deburſements he had made, over and above the neat proceeds of the cargo conſigned to him. Hugh accepts and pays the bill, being L. 25. By and by the ſhip arrives; upon which Hugh pays duty, halage, cartage, pilage, &c. L. 67, 10 s.: Henry pays the freight, which amounted to L. 98, 12 s. After this Hugh ſells 1000 deals to Joſeph Stanhope, for L. 47 : 18 : 4, and receives in part L. 30, the reſt being due at 4 months. About this time Henry happens to build a houſe, and has occaſion for 1400 deals, which he takes, and with Hugh's conſent values at L. 58 : 6 : 8. He takes alſo 10 of the ſquare pieces, valued at L. 9, 10 s. Hugh ſells the other 1600 deals to George Steel, for L. 76 : 13 : 4, and a month after accepts of L. 76, 10 s. in full payment. Hugh next puts off the 90 ſquare pieces, in barter for 30 hogſheads lintſeed, at L. 3 per hogſhead, which he and Henry part equally betwixt them. The timber being thus diſpoſed of, Hugh brings in his bill of proper charges, which amounted to L. 4 : 10 : 8, and deſires to have accounts ſtated betwixt him and Henry.

WASTE-BOOK. JOURNAL.

WASTE-BOOK	L.	s.	d.	JOURNAL
Goods conſigned to Bergen, with charges at ſhipping, coſt Hugh - L. 19 14 — Henry, - - 19 14 —	39	8	—	Dr, *Voy. to Bergen*, L. 39 8 — Crs, *Hugh*, - 19 14 — *Henry*, - 19 14 —
Hugh accepts and pays factor's draught, - -	25	—	—	Dr, *Voy. to Bergen*, L. 25 — — Cr, *Hugh*.
The ſhip arrives with timber from Bergen, viz. 4000 deals, and 100 ſquare pieces, in return for our goods, L. 64 8 — Hugh pays duty, cartage, &c. - 67 10 — Henry pays freight, 98 12 —	230	10	—	Dr, *Timber*, - L. 230 10 — Crs, *Voy. to Bergen*, 64 8 — *Hugh*, - 67 10 — *Henry*, - 98 12 —
Hugh ſells Joſeph Stanhope 1000 deals, for L. 47 : 18 : 4, and receives in part, L. 30 — — Due at 4 months, 17 18 4	47	18	4	Drs, *Hugh*, - L. 30 — — *J. Stanhope*, 17 18 4 Cr, *Timber*, - 47 18 4
Henry takes for his own uſe 1400 deals, value L. 58 6 8 10 ſquare pieces, - 9 10 —	67	16	8	Dr, *Henry*, - L. 67 16 8 Cr, *Timber*.
Hugh ſells George Steel the 1600 deals, to pay at 1 month, -	76	13	4	Dr, *George Steel*, L. 76 13 4 Cr, *Timber*.
Hugh receives of George Steel in full, - - L. 76 10 — Abated him, - — 3 4	76	13	4	Drs, *Hugh*, - L. 76 10 — *Timber*, - — 3 4 Cr, *George Steel*, 76 13 4
Hugh barters the remaining 90 ſquare pieces for 30 hhds of lintſeed, at L. 3 per hogſhead, which he and Henry part equally betwixt them, value	90	—	—	Drs, *Hugh*, - L. 45 — — *Henry*, - 45 — — Cr, *Timber*, - 90 — —
Hugh brings in his account of charges, amounting to -	4	10	8	Dr, *Timber*, - L. 4 10 8 Cr, *Hugh*.

	L.	s.	d.
Voy. to Bergen, Dr			
To *Sundries,* -	39	8	—
To *Hugh,* - -	25	—	—
	64	8	—

	L.	s.	d.
Contra, Cr			
By *Timber,* - -	64	8	—

	L.	s.	d.
Hugh, Dr			
To *Timber,* -	30	—	—
To *George Steel,* -	76	10	
To *Timber,* -	45	—	—
	151	10	—

	L.	s.	d.
Contra, Cr			
By *Voyage to Bergen,*	19	14	—
By *Voyage to Bergen,*	25	—	—
By *Timber,* -	67	10	—
By *Timber,* -	4	10	8
By *Timber,* gained,	23	12	2
By *Balance,* -	11	3	2
	151	10	—

	L.	s.	d.
Henry, Dr			
To *Timber,* -	67	16	8
To *Timber,* -	45	—	—
To *Balance,* - -	29	1	6
	141	18	2

	L.	s.	d.
Contra, Cr			
By *Voyage to Bergen,*	19	14	—
By *Timber,* -	98	12	—
By *Timber,* gained,	23	12	2
	141	18	2

	L.	s.	d.
Timber, Dr			
To *Sundries,* -	230	10	—
To *George Steel,* abated,	—	3	4
To *Hugh,* - -	4	10	8
To *Hugh,* for ½ gained,	23	12	2
To *Henry,* for ½ gained,	23	12	2
	282	8	4

	L.	s.	d.
Contra, Cr			
By *Sundries,* - -	47	18	4
By *Henry,* - -	67	16	8
By *George Steel,* -	76	13	4
By *Sundries,* - -	90	—	—
	282	8	4

	L.	s.	d.
J. Stanhope, Dr			
To *Timber,* - -	17	18	4

	L.	s.	d.
Contra, Cr			
By *Balance,* - -	17	18	4

	L.	s.	d.
G. Steel, Dr			
To *Timber,* -	76	13	4

	L.	s.	d.
Contra, Cr			
By *Sundries,* - -	76	13	4

	L.	s.	d.
Balance, Dr			
To *Hugh,* - -	11	3	2
To *Joseph Stanhope,*	17	18	4
	29	1	6

	L.	s.	d.
Contra, Cr			
By *Henry,* - -	29	1	6

QUESTION IV.

THree merchants, David, Daniel, and Duncan, ſent a joint adventure to ſea. David put in goods to the value of L. 48, Daniel to the value of L. 60, and Duncan to the value of L. 72. David paid the outſet-charges, which amounted to L. 42 : 13 : 4; of which, in a few days, the other two partners paid him back their reſpective proportions. Some time after this they have returns in goods to the value of L. 312. David alſo paid the inſet charges, amounting to L. 56, 14 s. The partners take the goods that beſt ſuit their dealings; David got ſugar to the value of L. 116; Daniel had cotton to the value of L. 100; and Duncan, tamarinds and ginger, to the value of L. 152, 14 s. Now, the queſtion is, How matters ſtand among partners? who are debtors, and how much? proportioning their ſhares of gain according to their ſhares of ſtock.

WASTE-BOOK.

		L.	s.	d.
David puts in goods to the value of - L. 48 — — Daniel, - 60 — — Duncan, - - 72 — —		180	—	—
David pays outſet-charges, -		42	13	4
Partners pay David their reſpective ſhares of charges. Daniel pays - L. 14 4 $5\frac{1}{3}$ Duncan pays 17 1 4		31	5	$9\frac{1}{3}$
Ship arrives with returns to the value of - L. 312 — — David pays inſet-charges, - 56 14 —		368	14	—
Partners divide the goods; whereof David got ſugar to the value of - L. 116 — — Daniel cotton to the value of 100 — — Duncan tamarinds and ginger, to the value of 152 14 —		368	14	—

JOURNAL.

Dr, *Voyage*, -	L.	180	—	—
Crs, *David*, -		48	—	—
Daniel, -		60	—	—
Duncan,		72	—	—
Dr, *Voyage*, -	L.	42	13	4
Cr, *David.*				
Dr, *David*, -	L.	31	5	$9\frac{1}{3}$
Crs, *Daniel*, -		14	4	$5\frac{1}{3}$
Duncan, -		17	1	4
Dr, *Goods in return*,	L.	368	14	—
Crs, *Voyage*, -		312	—	—
David, -		56	14	—
Drs, *David*, -	L.	116	—	—
Daniel, -		100	—	—
Duncan, -		152	14	—
Cr, *Goods in return*;		368	14	—

	L.	s.	d.
Voyage, **Dr**			
To *Sundries,* -	180	—	—
To *David,* - -	42	13	4
To *David,* for his share gained, -	23	16	$5\frac{1}{3}$
To *Daniel,* for his share gained, -	29	15	$6\frac{2}{3}$
To *Duncan,* for his share gained, - -	35	14	8
	312	—	—

	L.	s.	d.
Contra, **Cr**			
By *Goods in return,* -	312	—	—

	L.	s.	d.
David, **Dr**			
To *Sundries,* -	31	5	$9\frac{1}{3}$
To *Goods in return,*	116	—	—
To *Balance,* -	23	18	—
	171	3	$9\frac{1}{3}$

	L.	s.	d.
Contra, **Cr**			
By *Voyage,* -	48	—	—
By *Voyage,* - -	42	13	4
By *Goods in return,*	56	14	—
By *Voyage,* gained,	23	16	$5\frac{1}{3}$
	171	3	$9\frac{1}{3}$

	L.	s.	d.
Daniel, **Dr**			
To *Goods in return,* -	100	—	—
To *Balance,* -	4	—	—
	104	—	—

	L.	s.	d.
Contra, **Cr**			
By *Voyage,* - -	60	—	—
By *David,* - -	14	4	$5\frac{1}{3}$
By *Voyage,* gained,	29	15	$6\frac{2}{3}$
	104	—	—

	L.	s.	d.
Duncan, **Dr**			
To *Goods in return,*	152	14	—

	L.	s.	d.
Contra, **Cr**			
By *Voyage,* -	72	—	—
By *David,* -	17	1	4
By *Voyage,* gained,	35	14	8
By *Balance,* -	27	18	—
	152	14	—

	L.	s.	d.
Goods in return, **Dr**			
To *Sundries,* -	368	14	—

	L.	s.	d.
Contra, **Cr**			
By *Sundries,* -	368	14	—

	L.	s.	d.
Balance, **Dr**			
To *Duncan,* -	27	18	—

	L.	s.	d.
Contra, **Cr**			
By *David,* -	23	18	—
By *Daniel,* -	4	—	—
	27	18	—

QUESTION V.

OLiver of London ſent out a large aſſortment of goods to the Weſt Indies, under the care of two joint ſupercargoes, Peter and Paul, who were to be allowed, equally between them, 5 per cent. commiſſion on ſales, with paſſage paid out and home The goods were bought at 12 months credit, the value being L. 2850: Oliver pays charges at ſhipping, freight, and paſſage out, amounting to L. 150. The ſupercargoes arrive at Barbadoes, where they are informed that Jamaica would prove a better market for ſeveral parts of their cargo. Upon this advice, it is agreed that Paul ſhould ſail for Jamaica, and carry along with him the goods that appeared proper for that place; which accordingly he did. Peter continues at Barbadoes, and ſells off that part of the cargo left with him, the groſs amount of ſales being L. 2000, but the charges, conſiſting of wharfage, negro-hire, ſtorage, &c. came to L. 24, and the commiſſion amounted to L. 100. Paul likewiſe ſells his part of the cargo in Jamaica for L. 2500, the charges being L. 30, and commiſſion L. 125. He next clears with the buyers, and receives rum to the value of L 2345, and in money L. 155, and preſently ſhips home the rum to Oliver, per the Roſe, G. S. maſter. Peter gets payment in bills on London and Briſtol, to the value of L. 1200, in ſugar to the value of L. 676, and in cotton to the value of L. 124. By a veſſel juſt going off he diſpatches the ſugar and bills to Oliver; and after ſtaying ſome little time longer on the iſland, he ſailed for Britain, carrying the cotton along with him. He and Paul arrived much about the ſame time, and found the goods ſent home had all come ſafe to hand. Their paſſage home amounted to L. 40, which Oliver inſtantly paid. Now, it is required to give a juſt ſtate of affairs between the ſupercargoes or partners, and their employer Oliver, to ſhew how much each party gained, with an exhibition of both their books.

Super-

Supercargoes or Partners Books united.

WASTE-BOOK:	L.	s.	d.	JOURNAL.
Peter ſells his part of the cargo for - -	2000	—	—	Dr, *Buyers*, - L. 2000 — — Cr, *Oliver's Sales*.
Peter pays charges, L. 24 — — Commiſſion is 100 — —	124	—	—	Dr, *Oliver's Sales*, L. 124 — — Crs, *Caſh*, - 24 — — *Profit and Loſs*, 100 — —
Paul ſells his part of the cargo for - -	2500	—	—	Dr, *Buyers*, - L. 2500 — — Cr, *Oliver's Sales*.
Paul pays charges, L. 30 — — Commiſſion is 125 — —	155	—	—	Dr, *Oliver's Sales*, L. 155 — — Crs, *Caſh*, - 30 — — *Profit and Loſs*, 125 — —
Paul clears with the buyers, and receives rum to the value of - L. 2345 — — And in money, - 155 — —	2500	—	—	Drs, *Rum*, L. 2345 — — *Caſh*, - 155 — — Cr, *Buyers*, - 2500 — —
Paul ſhips home the rum to Oliver per the Roſe, G. S. the value being - -	2345	—	—	Dr, *Oliver*, L. 2345 — — Cr, *Rum*.
Peter gets payment in bills to the value of - L. 1200 — — In ſugar, to the value of - 676 — — In cotton, to the value of 124 — —	2000	—	—	Drs, *Bills Rec.* L. 1200 — — *Sugar*, 676 — — *Cotton*, - 124 — — Cr, *Buyers*, - 2000 — —
Peter diſpatches to Oliver, The ſugar, in value L. 676 — — The bills, in value 1200 — —	1876	—	—	Dr, *Oliver*, - L. 1876 — — Crs, *Sugar*, - 676 — — *Bills Rec.* 1200 — —

	L.	s.	d.
Buyers, Dr			
To *Oliver's Sales,* -	2000	—	—
To *Oliver's Sales,* -	2500	—	—
	4500	—	—
Oliver's Sales, Dr			
To *Sundries,* -	124	—	—
To *Sundries,* -	155	—	—
To *Oliver,* for neat proc.	4221	—	—
	4500	—	—
Cash, Dr			
To *Buyers,* -	155	—	—
Profit and Loss, Dr			
To *Peter,* for his ½ gained,	112	10	—
To *Paul,* for his ½ gained,	112	10	—
	225	—	—
Rum, Dr			
To *Buyers,* -	2345	—	—
Oliver, Dr			
To *Rum,* -	2345	—	—
To *Sundries,* -	1876	—	—
	4221	—	—
Bills Receivable, Dr			
To *Buyers,* -	1200	—	—
Sugar, Dr			
To *Buyers,* -	676	—	—
Cotton, Dr			
To *Buyers,* - -	124	—	—
Peter, Dr			
To *Balance,* -	112	10	—
Paul, Dr			
To *Balance,* -	112	10	—
Balance, Dr			
To *Cash,* -	101	—	—
To *Cotton,* - -	124	—	—
	225	—	—

	L.	s.	d.
Contra, Cr			
By *Sundries,* -	2500	—	—
By *Sundries,* -	2000	—	—
	4500	—	—
Contra, Cr			
By *Buyers,* -	2000	—	—
By *Buyers,* -	2500	—	—
	4500	—	—
Contra, Cr			
By *Oliver's Sales,* -	24	—	—
By *Oliver's Sales,* -	30	—	—
By *Balance,* -	101	—	—
	155	—	—
Contra, Cr			
By *Oliver's Sales,* -	100	—	—
By *Oliver's Sales,* -	125	—	—
	225	—	—
Contra, Cr			
By *Oliver,* -	2345	—	—
Contra, Cr			
By *Oliver's Sales,* for neat proceeds, -	4221	—	—
Contra, Cr			
By *Oliver,* -	1200	—	—
Contra, Cr			
By *Oliver,* -	676	—	—
Contra, Cr			
By *Balance,* -	124	—	—
Contra, Cr			
By *Profit and Loss,* gained,	112	10	—
Contra, Cr			
By *Profit and Loss,* gained,	112	10	—
Contra, Cr			
By *Peter,* -	112	10	—
By *Paul,* -	112	10	—
	225	—	—

WASTE-BOOK. JOURNAL.

	L.	s.	d.					
Shipped for the Weſt Indies, goods bought at 12 months, to the value of L. 2850 — —				Dr, *Voyage*,		L. 3000	—	—
Paid charges, freight, and paſſage out, 150 — —				Crs, *Sellers*,		2850	—	—
	3000	—	—	*Caſh*, -		150	—	—
Received from the W. Indies rum to the value of L. 2345 — —				Drs, *Rum*,	L.	2345	—	—
Sugar to the value of 676 — —				*Sugar*,		676	—	—
Bills to the value of 1200 — —				*Bills Receiv.*		1200	—	—
	4221	—	—	Cr, *Voyage*, -		4221	—	—
Paid paſſage home, -	40	—	—	Dr, *Voyage*, -	L.	40	—	—
				Cr, *Caſh*.				

LEDGER.

	L.	s.	d.		L.	s.	d.
Voyage, Dr				*Contra*, Cr			
To *Sundries*, -	3000	—	—	By *Sundries*, -	4221	—	—
To *Caſh*, -	40	—	—				
To *Profit and Loſs*, gained,	1181	—	—				
	4221	—	—				
Sellers, Dr				*Contra*, Cr			
To *Balance*, -	2850	—	—	By *Voyage*, -	2850	—	—
Caſh, Dr				*Contra*, Cr			
To *Balance*, -	190	—	—	By *Voyage*, - -	150	—	—
				By *Voyage*, - -	40	—	—
					190	—	—
Rum, Dr				*Contra*, Cr			
To *Voyage*, -	2345	—	—	By *Balance*, -	2345	—	—
Sugar, Dr				*Contra*, Cr			
To *Voyage*, -	676	—	—	By *Balance*, -	676	—	—
Bills Receivable, Dr				*Contra*, Cr			
To *Voyage*, -	1200	—	—	By *Balance*, -	1200	—	—
Profit and Loſs, Dr				*Contra*, Cr			
To *Balance*, -	1181	—	—	By *Voyage*, gained,	1181	—	—
Balance, Dr				*Contra*, Cr			
To *Rum*, -	2345	—	—	By *Sellers*, -	2850	—	—
To *Sugar*, -	676	—	—	By *Caſh*, -	190	—	—
To *Bills Receivable*,	1200	—	—	By *Profit and Loſs*,	1181	—	—
	4221	—	—		4221	—	—

QUESTION VI.

1769. *March* 1. THree merchants, Simon, Socrates, and Samuel, agree to make an equal joint adventure; Simon to be truſtee, and to have 1½ per cent. commiſſion on neat proceeds. In purſuance of this agreement, Simon buys of Michael Merchant 20 tuns lead, at L. 14 per tun, to pay at 6 months: he buys alſo, for ready money, 1000 lb. tanned leather, at 1 s. per lb. To theſe two commodities he adds 600 yards flannel, taken from his own warehouſe, which, with partners conſen, the values at 18 d. per yard; and ſhips the whole on board the Speedwell, Captain Mariner maſter, conſigning the cargo to John Pope merchant at Leghorn to ſell for the company's account. The charges he paid at ſhipping, including premium, amounted to L. 60. March 16. Partners meet, and Socrates pays to Simon L. 36 : 13 : 4, as his ⅓ ſhare for leather and charges; Samuel gives him on the ſame ſcore L. 16 : 13 : 4, counts with him for L. 10 on private dealings, and gives him a bill for the other L. 10 on William Love. July 8. Simon is adviſed by John Pope, that he hath received and ſold the cargo conſigned to him, the neat proceeds amounting to 2352 piaſtres, which exchange at 50 d. per piaſtre, makes Sterling L. 490. July 16. Simon receives a remittance of 1176 piaſtres in a bill on George Rollin merchant in Briſtol, payable at double uſance, exchange at 52 d. per piaſtre. Auguſt 10. Simon draws a bill on ditto Pope for the reſt, viz. 1176 piaſtres, for which he receives ready money, at 52 d. per piaſtre. Auguſt 12. he divides this ſum betwixt himſelf and partners, giving each their ⅓ ſhare, and keeping ⅓ for himſelf. Some time after this, Simon brings in his account of incidental charges, amounting to L. 3 : 6 : 8, and his commiſſion came to L. 7 : 12 : 10½ d. Now it is required to give a true ſtate of this acccount, according to the method of debtor and creditor.

QUESTION VII.

FOur merchants in company, Jacob, Joſeph, John, and James, buy a ſhip, for which they pay down their 100 guineas each. Next they purchaſe a cargo of ſeveral ſorts of goods for Virginia, from Samuel Crouch, to the value of L. 636, 10 s. to pay at 2 months.

months. Jacob pays charges, L. 67, 15 s. Joſeph victuals the ſhip, which coſt him L. 28 : 6 : 8. John pays to Mr Eachard L. 35 as premium for inſuring L. 1000 outward. James advances to the mate and ſailors a month's wages, amounting to L. 16, 10 s. goes himſelf maſter, and immediately ſets ſail for Virginia. Two months after this, the three partners who remained at home pay Samuel Crouch as follows: Jacob gives him goods to the value of L. 197; Joſeph gives him a bill of L. 248 on George Sands; John pays him in ſpecie L. 185, ditto Crouch abating them the reſt, viz. L. 6, 10 s. Much about this time the ſhip is loſt upon the coaſt of Virginia, but the crew, by help of the long-boat, are preſerved, and part of the cargo ſaved. Upon this misfortune James diſmiſſes his mate and ſailors, paying them the reſt of their wages, which came to L. 19 : 16 : 8. After this he expoſes the goods he had ſaved to public ſale, the amount of which, deducing all charges, came to L. 575; for L. 400 of which he receives 80 hogſheads tobacco, and for the reſt he gets a bill on Elias Burnet merchant in London. He puts the tobacco on board a veſſel homeward bound, goes himſelf along, and arrives ſafe in Britain; the tobacco being weighed on the quay, amounted to 72,000 lb. The partners immediately pay the duty, viz. each L. 381 : 11 : 3, and then divide the tobacco, valued at 8 d. per lb. equally among them. James preſents his bill to Elias Burnet, and receives payment. After this he pays the freight, being L. 92. Joſeph pays the inſet-charges, L. 37, 10 s. Mr Eachard the inſurer, diſcounting 16 per cent. and deducing L. 575 ſaved, pays John in full L. 265. James brings in his bill of petty charges, not yet mentioned, including his own commiſſion, which amounts to L. 42, 11 s. 6 d. Now, it is required to make a true ſtate of this account, according to the method of Debtor and Creditor.

QUESTION VIII.

BIckerſtaff of Briſtol, and Penn of Philadelphia, agree to go equal halves in a trading voyage; whereupon Penn buys a ſhip called the *Spider*, for L. 1500, and pays the owners in money L. 750, and for the reſt gives them a draught on his partner Bickerſtaff. Penn loads the Spider with 300 hhds flax-ſeed, at 25 s. per hhd; he appoints Robin maſter, who hires a mate and eight ſailors. Penn alſo victuals the ſhip, which, with charges, coſt him L. 100. Robin ſets ſail, and arrives at Briſtol; where having unloaded the flax-ſeed, Bickerſtaff pays him, in name of wages to himſelf and ſailors, L. 70. Bickerſtaff immediately reloads the Spider

Spider with a cargo of goods, on his own and partner's account, conſigned to Penn, which amounted to L. 4000; charges at ſhipping came to L. 36, 15 s. and victualing to L. 80. Robin ſails for Philadelphia; Bickerſtaff diſpoſes of the flax-ſeed, the neat proceeds being L. 815, 12 s. Penn receives from on board the Spider the cargo conſigned to him by Bickerſtaff, pays charges at landing, L. 46, 10 s. and the ſhip's account for wages, &c. L. 85, and immediately loads her with 3000 quintals of fiſh, bought at 18 s. per quintal: He pays charges, L. 32, 16 s. and for victualing L. 60; conſigns this cargo to George Duff of Liſbon, and Robin ſets out to ſea again. In a few weeks he arrives at Liſbon, and George Duff receives the fiſh, conform to invoice, and pays Robin in full of the ſhip's account 280 millrees, which, at 65 d. per millree, is L. 75 : 16 : 8. He then diſpoſes of the fiſh at 5 millrees per quintal, which, at 65 d. per millree, makes L. 4062, 10 s.: Charges in ſelling, and his own commiſſion, came to 500 millrees, which, at 65 d. is L. 135 : 8 : 4. In the mean time ſome Engliſh merchants propoſed to freight the Spider for Briſtol, and G. Duff agrees with them for L. 250, to be paid to Bickerſtaff upon delivery of their goods at that place. George Duff lays out 138,461 rees, or L. 37, 10 s. on victualing the ſhip, and purchaſes 2825 moidores, valued at 27 s. which he remits by Robin to Bickerſtaff, in full of neat proceeds. Robin quickly arrives at Briſtol, delivers the 2825 moidores to Bickerſtaff, who likewiſe received the L. 250 freight. Bickerſtaff pays the ſhip-account to Robin, being L. 40, and makes him a preſent of L. 30 more for good ſervices. In the mean time he receives advice from Penn, that the cargo conſigned to him is all ſold off, and the debts all collected, except L. 50 loſt by bankrupts, the neat proceeds collected being L. 5000. A ſtate of theſe tranſactions is required.

QUESTION IX.

FOur tradeſmen, Allan, Bennet, Claud, and Donald, each $\frac{1}{4}$, agree to build a houſe according to an approved plan. Allan undertakes the maſon-work for L. 550. Bennet buys a cargo of logs and deals, for which he pays down L. 95, and alſo a parcel from Key and Guild, per account, L. 75, 10 s. for which he gives the partners joint acceptance at 6 months. Claud undertakes the carpenter-work, upon condition of getting the timber and deals already purchaſed, and L. 475, 15 s. in money, which was agreed to. Donald purchaſes the ground from the proprietor, pays him down L. 90, and gives him a draught on Peter Paywell for the reſt,

reſt, being L. 100, at 1 month. Bennet pays for the plaiſter-work L. 23, 5 s. alſo an account for iron-work, ſuch as nails, locks, &c. L. 30, 10 s. and gives Allan an order on Elias Bell his banker, for L. 80, and retires the Company's acceptance to Key and Guild. Donald buys ſeveral articles for the building, amounting per account to L. 37, 14 s. and advances to Allan in caſh L. 70, and to Claud L. 50. The building being finiſhed, they put the houſe to ſale in four lots, the purchaſers to give their acceptance at 6 months. Thomas Truſty buys the firſt lot for L. 445; Bennet buys the ſecond lot for L. 440; John Maxton buys the third lot for L. 429, 10 s. and David Walker buys the fourth lot for L. 430. After which the partners give in the purchaſers bills to be diſcounted, and, charges of ſale deduced, receive neat L. 1699, 7 s. Now, partners being reſolved to clear accounts immediately, by paying back to each of the company what they had deburſed, together with their $\frac{1}{4}$ of profit, a ſtate of the affair becomes neceſſary, and is here required.

QUESTION X.

A Widower gentleman dies, leaving two children, Lovat and Lucy: to Lovat he bequeathed the eſtate of Roſebank, rented at L. 40 per annum; to Lucy the whole houſehold-furniture, valued at L. 500; and in all other things they were to ſhare equally. Lucy got poſſeſſion of the effects in the cellar, valued at L. 340 : 12 : 8, and alſo of the ready money in the houſe, amounting to L. 156 : 14 : 6: She received likewiſe payment of ſeveral debts, to the amount of L. 800, and paid ſome ſhop-accounts, and other ſmall debts, to the value of L. 34 : 18 : 4. Lovat, who had lately borrowed L. 200 of his father, pays the funeral-charges, amounting to L. 42 : 10 : 8. He expoſes to auction the cattle and victual on the ground, the ſale whereof amounted to L. 650, 15 s. He receives for timber that had been cut, and for waggons, carts, and tools of huſbandry, L. 235 : 14 : 10. He gets poſſeſſion of bills, bonds, and other ſecurities, to the amount of L. 4596. Now, it is required to ſtate accounts between him and Lucy.

APPENDIX.

CHAP. I.

Of the ſubſidiary books uſed by merchants.

THOUGH all merchant-accounts may be kept by the *Waſte-book*, *Journal*, and *Ledger*, alone; yet men of great buſineſs find it convenient, either for abridging theſe, or for other ends, to uſe ſome others, generally called *ſubſidiary* or *ſubſervient books*; the moſt common of which are theſe following, viz.

1. *The* Caſh-book.

THIS book is kept in a folio form, like the *Ledger*, and ſerves to abridge the caſh-account there. On the left-hand page, or Dr ſide, *Caſh* is charged Dr for all the ſums received; and on the right-hand page, *Caſh* is made Cr for all the ſums paid. Once a-week, or, which is more ordinary, once a-month, this book is poſted to the *Ledger*; viz. *Caſh* Dr to *Sundries*, for all the receipts, and *Caſh* Cr by *Sundries*, for all the payments. By this means the caſh-account in the *Ledger* will be ſo far contracted as to conſiſt of twelve lines, viz. one for each month in the year. A ſpecimen of this book follows.

N. B. In the printing of this ſpecimen, the Cr ſide, or right-hand page, of the folio, is, for conveniency, placed immediately under the Dr ſide, or left-hand page.

1769.

Caſh, Dr

		L.	s.	d.
July				
1	To *George Hill*, received in full for lead, -	90	—	—
5	To *John Scot*, in part for ſugar, - -	109	10	—
12	To *Robert Hunter*, for A. B.'s bill on him,	30	—	—
18	To *Port Wine*, received for 1 pipe, -	26	10	—
31	To *James Neil and Comp.* in full for tobacco,	100	—	—
		356	—	—

1769.

Contra, Cr

		L.	s.	d.
July				
3	By *George Duncan*, paid in full for Canary,	100	—	—
11	By *R. Richmond and Company*, in part for dowlas,	60	—	—
20	By *Samuel Smith*, paid him R. Blair's bill, -	10	—	—
25	By *Holland*, for 2 pieces, at 18 l. -	36	—	—
31	By *Charges of merchandiſe*, - -	56	2	—
	By *Houſe-expences*, - - -	36	—	—
		298	2	—

See the *Caſh-book* ſubjoined to the firſt *Journal*.

2. *The book of* Charges of Merchandiſe.

THis book is only paged, and deſigned to abbreviate the *Caſh-book*. It contains charges that affect trade in general; ſuch as, warehouſe-rent, ſhop-rent, accountant's wages, poſtage of letters, and the like. At the end of each month the money-columns of this book are added up, and the ſum carried to the credit-ſide of the *Caſh-book*, or, if none is kept, to the *Waſte-book*. The form of this book follows.

		L.	s.	d.
	1769.			
	Charges of Merchandiſe, Dr			
June				
1	Paid ſhop-rent,	18	—	—
3	warehouſe-rent,	20	15	—
8	rent of a garret,	—	18	—
12	porterage of various goods,	—	2	6
—	ſtationers for paper,	2	14	—
18	poſtage of letters,	—	10	6
27	rent of 2 cellars,	3	18	—
31	clerks fees,	9	4	—
	To caſh,	56	2	—

3. *The book of* Houſe-expences.

THis book is alſo paged, and ſerves to abridge the *Caſh-book*, or *Caſh-account*. It contains all deburſements for family-uſes, ſuch as houſe-rent, ſervants wages, apparel, vivres, utenſils, &c. The money-columns of this book are added up once a-month, and the ſum transferred to the Cr ſides of the *Caſh-book*; or rather once a-year, and carried to the *Waſte-book*. A ſpecimen for one month follows.

		L.	s.	d.
	1769.			
	Houſe-expences, Dr			
Jan.				
1	Paid for new cloaths, hat, and ſhoes,	10	—	3
10	for ſix drinking-glaſſes,	—	2	9
17	for earthen ware,	—	3	—
25	for 12 dozen bottles,	1	5	—
31	of pocket-expences,	9	9	—
—	to the houſekeeper,	15	—	—
	To caſh,	36	—	—

4. *The*

4. *The* Invoice-book.

THis book, which is uſed chiefly by factors, is paged, and contains doubles or copies of the invoices of goods ſent to ſea, or of goods received from abroad. The form of an invoice is as follows.

London, 1ſt July 1769.

Invoice of 8 *boxes indigo, and* 4 *boxes ſpiceries, ſhipped per the Bonadventure, Robert Hay, for Leith, by order, and for account of A. B. merchant there.*

				L.	s.	d.
A. B.	INDIGO 8 boxes.					
	Groſs.	*Tare.*				
N° 1	70½	14½				
2	65	13¼				
3	80	15				
4	67	13				
5	75	14				
6	57¼	12½				
7	64	13¼				
8	85¾	16				
	564½	111¾				
	111¾					
			L. s. d.			
	452¾ lb neat, at 4 s. 3 d.		96 4 2¼			
	Boxes, - -		— 9 4			
				96	13	6¼
	SPICERIES 4 boxes.					
	lb.		L. s. d.			
N° 1	12 cinnamon, at 7 s. 9 d.		4 13 —			
2	4 nutmegs, at 8 s. 8 d.		1 14 8			
3	57 pymento, at 8 d. -		1 18 —			
4	1 mace, -		— 15 6			
	Boxes, - -		— 4 6			
				9	5	8
	Bill of lading, cocket, and other charges, -			—	9	9
				106	8	11¼
	Commiſſion at 2½ per cent. - -			2	13	—
	Inſurance on the above L. 100, at 1½ per cent. and policy, 4 s. 6 d. is - -			1	14	6
	Commiſſion on ditto at ½ per cent. -			—	10	—
				111	6	5¼

Errors excepted, per M. S.

When

When a merchant ſhips off goods to his correſpondent, it is uſual, along with the invoice, which is diſpatched either by poſt or by the ſhip, to write a letter relative to the ſubject of their correſpondence. In imitation of which practice, I ſhall here ſubjoin the following letter.

London, 1ſt July 1769.

SIR,

I Had the favour of yours of the 8th of June laſt; which I have obſerved as exactly as poſſibly I could. I hope, when the Bonadventure arrives, the goods will pleaſe, both in quality and price. The whole amount, including all charges, as per invoice, is L. 111, 6 *s.* $5\frac{1}{4}$ *d. at your debit, for which I have drawn on you a bill to A. G. merchant in Edinburgh, which pleaſe honour with acceptance, per advice of*

Your very humble ſervant,

To Mr A. B.
Merchant in Leith.

M. S.

N. B. When a merchant in Britain ſhips off imported goods, ſuch as tobacco, to Holland, or other places, for ſale, the invoice ſent to the factor uſually contains only the marks, numbers, and quantity ſhipped, but nothing of the prime coſt or charges; which in this caſe could not be eaſily aſcertained; and the want thereof is pretty well ſupplied by inſtructing the factor not to ſell under ſuch a price. But invoices of all kinds of manufactures and goods conſigned from Britain to North America or the Weſt Indies, generally exhibit prime coſt and all charges; which is neceſſary, not only as it ſerves for a ſort of directory to the factor, but ſtill more ſo, in regard Britiſh goods are frequently ſold in thoſe places at ſo much advance on the invoice-prices. See the *Invoice-book* of chap. 6. & 8.

5. *The* Sales-book.

THis book too is chiefly uſed by factors; and into it is poſted, from the *Waſte-book*, the particular ſales of every conſigned cargo; by which means the ſeveral articles of a ſale, that lie ſcattered in the *Waſte-book*, are brought together, and repreſented under one view, and that in a manner more full and minute than they are collected in the *Ledger* account. This book exhibits the ſales of every conſignment ſeparately and by themſelves; to which are ſubjoined the reſpective charges, ſuch as freight, cuſtom, the factor's

factor's commiſſion, as alſo abatements allowed to buyers, &c. whoſe ſum ſubtracted from the groſs amount of ſales, gives the neat proceeds. From this book, when a cargo is ſold off, an account of ſales is drawn out, in order to be tranſmitted to the employer. If the conſignment conſiſt but of one kind of goods, the *Sales-book* may be ruled and written up as in the following example.

Rotterdam, 1ſt June 1769.

Sales of 6 *packs ſerges, containing* 4380 *yards, received per the Friendſhip, Samuel Sharp, for account of A. B. merchant in Glaſgow, North Britain.*

			Guil.	*ſt.*	*d.*
1769 *June*	24	Sold Frederick Gordon, at 1 month,			
		Packs. Pieces. Yards.			
		N° 1——19——743			
		4——20——643			
		——1386 at 7 ſtivers, -	485	2	—
	28	Sold for ready money,			
		N° 2——17——717			
		3——18——730			
		5——14——830			
		6——16——717			
		——2994 at 6 ſtivers, -	898	4	—
		Total, 4380 yards.	1383	6	—
		CHARGES.			
		G. ſt. d.			
		Freight and average, - - 25 10 —			
		Cuſtom and waiters dues, - 31 — —			
		Scout-freight, and other ſmall charges, 3 — —			
		Meaſuring, at 4 ſtivers per 100 yards, 8 14 —			
		Charges in ſelling, and packhouſe-rent, 4 4 —			
		Commiſſion, at 2 per cent. - 27 13 —			
			100	1	—
		Neat proceeds, (errors and bad debts excepted), carried to the credit of his account current,	1283	5	—

If the conſigned cargo conſiſt of two or more kinds of goods, the *Sales-book* muſt be ruled with columns for the different ſorts of goods; and the heads of theſe columns muſt be titled with the names and

and quantities of the goods from the invoice: of which ſee ſpecimens in the *Sales-book* of chap. 6.

The ſales being finiſhed, and the charges ſtated, the factor, without loſs of time, ought to draw out an account of ſales (for the manner of doing which ſee the deſcription of the *Sales-book*, chap. 6.), and tranſmit it to his employer by firſt opportunity. And along with the account of ſales, it is uſual to write a letter of advice to the following or like purpoſe.

SIR, Rotterdam, 1ſt July 1769.

YOur ſerges I have diſpoſed of to the beſt advantage I could, and I doubt not but the incloſed account of ſales will be agreeable, the neat proceeds being 1283 *G.* 5 *ſt. at your credit. Your account-current you ſhall have with the invoice of goods commiſſioned in yours by laſt poſt. In the mean time I remain*

Your very humble ſervant,

To Mr A. B.
Merchant in Glaſgow, N. B. *A. C.*

6. *The* Month-book.

THE deſign of this *Month-book* is, to furniſh a merchant with a ready way of knowing the time when debts become payable to or by him. It conſiſts of twelve folios, one for each month in the year. The left-hand page contains the debts that fall due to the merchant in the month on the top, and the right-had page contains the debts payable by him to others in the ſame month; as in the annexed ſpecimen.

N. B. In the printing of this ſpecimen, the right-hand page of the folio is, for conveniency, placed immediately after the left-hand page.

Days	1769. *January, to receive.*	L.	s.	d.
1	Of Edward Finch, - -	135	—	—
10	Of Robert Banks, for lintſeed, - -	86	10	—
23	Of George Halley, for Norwich ſtuffs, -	35	—	—
31	Of John Short, - - -	246	—	—
		502	10	—

Days	1769 *January, to pay,*	L.	s.	d.
3	To Simon Smith, - - - -	70	—	—
12	To James Jeffrey, for ſundry goods, -	68	13	4
25	To James Martin and Company, - -	125	—	—
30	To James Halley, for oil, - -	76	9	10
		340	3	2

N. B. Upon the payment of any ſum, merchants either cancel the line; or, which is better, they write the word *Received* or *Paid* upon the margin; or uſe ſome mark of their own, to ſignify that the ſum to which it is affixed is paid.

7. *The* Bill-book.

THis book ſerves to remind the merchant of the time when bills fall due: and ſome make the *Month-book* anſwer the purpoſe here intended; but ſuch as deal largely in bills, generally keep a *Bill-book*, purely for the purpoſe of bills; on the left hand page of which are recorded the draughts on the merchant, and on the right-hand page the remittances ſent him. Bills drawn ſo many days after ſight have the date of acceptance, not of drawing, inſerted in this book. Each of the pages conſiſts of ſeven columns: in the laſt whereof the letter *A* ſignifies *Accepted*; *P*, *Proteſted*; and *A. S. P. Accepted Supra Proteſt.*

Left-hand Page.

1769		*By whom drawn*	*To whom drawn*	*When presented*		*When payable*		*Contents*	*Whose account*	*Fate*
Sep.	1	John Spence	Robert Tod	N° 9.	Sep. 11	Oct.	8	L. 436 14 8	Alex. Morton	A.
	4	Simon Short	George Grant	10.	18	Nov.	11	209 13 4	George Gordon	A.
	7	James Knox	John Smart	11.	27	Dec.	10	100 6 8	James Young	P.

Right-hand Page.

1769		*By whom drawn*	*On whom drawn*	*When presented*		*When payable*		*Contents*	*Whose account*	*Fate*
Sep.	5	John Strange	Peter Park	N° 12.	Sep. 11	Oct.	10	L. 210 6 8	Edmond Ward	P.
	7	Thomas Tait	John Sanders	13.	17		20	300 — —	George Stirling	A.
	9	Henry Hyde	Ralph Roger	14.	18	Nov.	1	432 13 4	Hugh Wilson	P.—A. S. P.

8. *The* Receipt-book.

IN this book a merchant takes receipts of the payments he makes. The receipt ſhould contain the date; the ſum received, expreſſed in words at large, and alſo in figures in the money-columns; the reaſon why; and whether in full or in part; and muſt be ſigned by the perſon receiving. But there is no occaſion to mention the merchant's name; for the book being his own, ſufficiently implies that. This book is paged, and the form of it is as follows.

	L.	*s.*	*d.*
Received, July 1. 1769, in part for ſugar, the ſum of one hundred thirty-ſix pounds, - Per *John Stewart.*	136	—	—
Received, this 4th of July 1769, in full for indigo, the ſum of forty-eight pounds ten ſhillings, Per *Tho. Green.*	48	10	—
Received, July 6. 1769, in part for lead, twenty pounds, for my maſter David Douglas, Per *Sam. Sprat.*	20	—	—
Received, July 10. 1769, in full for coperas, thirty-ſix pounds twelve ſhillings, for ſelf and company, - - - Per *David Duff.*	36	12	—
Received, July 11. 1769, forty-five pounds twelve ſhillings and nine pence, in full for tobacco ſold the 10th of January laſt, for ſelf and partner, Per *Simon Truſty.*	45	12	9
Received, July 12. 1769, the ſum of fifty pounds, by order, and for the account of Geo. Grant, Per *Nath. Smith.*	50	—	—

9. *The* Letter-book.

IT is very imprudent in any perſon to ſend away a letter of buſineſs, without keeping a double of it to himſelf; and therefore, to prevent the bad conſequences of ſuch a careleſs practice, merchants are provided with a large book, in folio, into which is copied verbatim every letter of buſineſs before it be ſent off. So that this book, together with the letters received, (which muſt alſo be

carefully kept in files or boxes), makes a complete hiſtory of all the dealings that paſs betwixt a merchant and his correſpondents; which may be very uſeful and neceſſary on many occaſions.

To make the *Letter-book* convenient, there ſhould be aſſigned to every correſpondent, three, four, or more pages, as the intercourſe may require; and the names of the correſpondents ought to be diſpoſed alphabetically in an index, with the number of the pages annexed; by which means the letters to every correſpondent will be placed together, and eaſily found by help of the index. The letters from correſpondents ought in like manner to have each a different box, or be filed upon different wires, and have an index fitted to them.

N. B. Merchants of extenſive dealings have a caſe, with a diviſion for every letter in the alphabet, into which they put their letters, after folding and backing them; and at the cloſing of each ſet of books, the caſe is emptied, and the letters carefully put up and marked, what year or period they belong to: As for example, a letter from Thomas Walker goes into the diviſion marked with W.

10. *The* Memorandum-book.

THis is a ſmall book, of a portable ſize, which a merchant carries in his pocket when buſineſs calls him abroad to a tavern, a fair, the country, or other places. In this he ſets down the bargains he makes, the debts he pays, or ſums he receives, with every other part of buſineſs he tranſacts while abroad. And when he comes home to his counting-houſe or ſhop, he tranſfers the things contained in this book, each to their proper places in the *Waſte-book*, or *books ſubſidiary*.

11. *Book of Commiſſions.*

THis book contains commiſſions or orders from correſpondents, and the execution of theſe commiſſions is noted on the margin, as in the following ſpecimen.

Jan.

Jan. 12	To ſend William Murdoch, Rotterdam, 3 hhds tobacco.	}	Sent per the Griffin.
18	To remit L. 100 to James Meik, Liverpool, for John Roberts.	}	Remitted.
20	To ſend 80 lb. ſilk to William Murray, Perth.	}	None to be got.
24	To ſend Hugh Wilſon, Leith, 2 puncheons rum.	}	Sent per the Eagle.
25	To purchaſe a ſilver watch for George Gib, Mancheſter.	}	Done.
30	To conſign 10 hhds of R. Ainſley's ſugar to Hamburgh.	}	Conſigned.

12. *Book of Conſignments.*

MErchants, from the letters of advice, ſometimes find it convenient to take a note, in this book, of all goods conſigned to them, by which means they have daily under their eye the time when ſuch a ſhip may be expected to arrive, and the goods ſhe brings. A ſpecimen follows.

Naples, 8th June 1769.

Per the Proſperity, ſilk for account of Anthony Carew, marked *A. C.* No 122. to 140.

Barbadoes, 20th June 1769.

Per the Neptune, for account of George Gordon, 40 hhds ſugar, and 20 caſks rum.

13. *Book of Wares.*

THe deſign of this book is, to know by inſpection what goods are lodged in the warehouſe, what are ſold off, and conſequently what remain on hand.

Species of goods		*Wt or Meaſure*	*Date of Sales*		*Debtors*
One bale broad cloth.	Yds	2000	Sep.	5	John Paton
One bale printing demy.	Reams	80	Sep.	10	Caſh
Two boxes ſilk.	lb.	500			
One bale Oſnaburg.	Yds	1000	Sep.	15	Geo. Greig

14. *Book of Accounts current.*

IT is uſual to draw out a correſpondent's account current in plain ſimple language, ſtripped of all the artificial trimming of the *Ledger*; the word *Sundries* is every where rejected, and the particulars inſerted in its ſtead; and before the account be ſent away, it is tranſcribed into a book, that in caſe the account ſent off be loſt or miſlaid, or pretended to be amiſſing, you may be able to give a new copy in the very words of the old. If there be any outſtanding debts, the correſpondent's account on time ought to be ſent along with his account current. Part of the title ſtands on the head of the Dr ſide, and part on the head of the Cr ſide, with *Dr* prefixed, and *Cr* annexed. The date and ſubſcription are divided in like manner on the foot. Two examples follow, the firſt taken from the *Ledger*, No 92. the other from real buſineſs. In both, for the conveniency of printing, the Cr ſide is ſubjoined to the Dr ſide.

			L.	s.	d.
		Dr, H. V. Beek of Amſterdam in acct —			
1769					
May	28	To *My bill on William Murdoch*, at 10 days ſight,	227	6	8
June	1	To *G. Watt*, abated for madder damaged,	—	10	—
		To *Caſh*, paid your bill to James Hill, -	8	—	—
		To *Invoice of Tobacco*, per the Friendſhip,	21	13	1
			257	9	9
		London, 1ſt June 1769.			
		— current with A. B. *Cr,*			
1769					
May	21	By neat proceeds of goods, per account of ſales,	257	9	9
		Errors excepted, *A. B.*			

Dr, J. Hunter, Perth, in acct cur.—

			L.	s.	d.
1767					
Sep.	5	To *Invoice of goods*, per the Anne, A. Baxter,	15	19	9
1768					
Mar	6	To *ditto*, per Capt. Robert Bett, -	19	1	10
Apr.	26	To *ditto*, per Capt. Baxter, -	15	1	2
July	7	To *ditto*, per Capt. Shepherd, -	37	15	6
Nov.	26	To *ditto*, per Capt. Oliphant, -	21	13	—
1769					
June	18	To *ditto*, per the Tay, Capt. G. Bett, -	11	2	11
Nov.	20	To *ditto*, per the Active, Thomas Stewart,	50	2	3
	29	To *Poſtage of letters*, - -	—	4	—
		To *Intereſt for advance*, - -	2	9	9
			173	10	2

London, 29th November 1769.

—with A. Anderſon and Davidſon, Cr,

1768					
Feb.	7	By *D. Walker on Hannah and Son*, June 5.	16	—	—
July	7	By *William Sandeman on John Smith*, Oct. 13.	20	—	—
1769					
June	19	By *ditto on William Petrie*, Auguſt 25.	35	—	—
Oct.	29	By *John Anderſon and Co. to his order*, Feb. 14.	30	—	—
Nov.	29	By *Balance*, due A. A. and Davidſon, -	72	10	2
			173	10	2

Errors excepted, *A. Anderſon and Davidſon.*

15. *Ship-book.*

THis book is kept in a folio form; the ſhip is charged Dr for expences of victualing, outfits, wages, repairs, &c. and gets credit for freight; and when the voyage is completed, the total of each ſide is carried to the *Waſte-book*, or, if you pleaſe, directly to the *Ledger*.

16. *Book*

16. *Book of Workmen.*

THis book is chiefly uſed by merchants who employ manufacturers, and is kept in the way of Dr and Cr. Each workman has an account, in which he is charged Dr for the materials furniſhed to him, and the money advanced to him, and is credited for the work or manufacture he brings home.

17. *Book of Poſtages.*

IN this book are entered all the poſtages chargeable on correſpondents; the totals whereof are carried, at proper periods, to their reſpective accounts current.

18. *Book of Pocket-expences.*

IN this book are entered perſonal expences of every ſort; and are carried in totals to the account of *Profit and Loſs*, or to *Houſe-expences*.

Theſe are the ſubſidiary books moſt in uſe: but a merchant is not tied down or reſtricted to them; he may keep ſome, and neglect others, or invent more, as the nature of his buſineſs requires, and he finds convenient.

I ſhall now conclude this chapter by obſerving, that merchants, in the courſe of trade, come to have ſeveral books of the ſame kind, which they commonly diſtinguiſh from one another by the letters of the alphabet. Thus the firſt ſet of the three grand books have their cover marked with the letter *A*, the ſecond with *B*, the third with *C*, &c.

CHAP.

CHAP. II.

Of monies and exchanges, bills of exchange, promiſſory notes, and bills of parcels.

SECTION I.

Of monies and exchanges.

THE things to be conſidered here are, 1. The real monies of each country or trading town. 2. Their imaginary monies. 3. The *par* of exchange. 4. The courſe, or current price, of exchange.

1. By *real* money is meant, a certain quantity of metal, coined by the authority of a ſtate, and current at a certain price, by virtue of the ſaid authority; as, a *guinea*, a *crown*, a *ſhilling*, a *farthing*, &c. in Great Britain.

2. By *imaginary* money we are to underſtand all denominations uſed to expreſs ſuch ſums as have no real ſpecies, or coins, to anſwer them; ſuch as, a *pound*, a *mark*, an *angel*, a *noble*, a *penny*, &c. in Great Britain, where there is no real ſpecies or coin that bears the value of any of theſe denominations; for we have no ſpecies or coin of the value of 20 s. of 13 s. 4 d. of 10 s. of 6 s. 8 d. or of 4 farthings.

3. For underſtanding the *par* of exchange, it muſt be obſerved, that it has been found convenient, in the fabrication of monies, to mix a certain quantity of baſer metal, called *alloy*, with the pure gold and ſilver: and the proportion of alloy is different in different kingdoms: and accordingly the coins are ſaid to be of a different degree of fineneſs; and two coins, though of a different weight, that have an equal quantity of pure gold or ſilver, are ſaid to be at *par*.

4. The exchange betwixt one country and another does not run always at *par*, but riſes above it, or falls below it, according to the plenty or ſcarcity of money and bills; and the preſent rate at any time is called the *courſe*, or *current price*, of exchange.

To diſcourſe this ſubject of exchange at large, and as practiſed by all the places of trade in Europe with one another, would re-

quire a volume by itſelf; all therefore I propoſe is, to give a brief account of the exchanges of London with the chief countries ſhe deals with that way. And,

Firſt, with HOLLAND.

The real monies of Holland.

GOLD COINS.

		Florins.		*Sterl.* L.	*s.*	*d.*
A ducat,	=	20	=	1	16	—
A ſovereign,	=	15	=	1	7	—
A roſe noble,	=	11	=	—	19	$9\frac{3}{5}$

SILVER *and* COPPER COINS.

		Stivers.		*Sterl.* *s.*	*d.*
A ducatoon,	=	63	=	5	$8\frac{1}{25}$
A drie guilder,	=	60	=	5	$4\frac{4}{5}$
A rix dollar,	=	50	=	4	6
A crown,	=	40	=	3	$7\frac{1}{5}$
A dollar,	=	30	=	2	$8\frac{2}{5}$
A guilder, or florin,	=	20	=	1	$9\frac{3}{5}$
A ſchilling,	=	6	=	—	$6\frac{12}{25}$
A ſtiver,	=	1	=	—	$1\frac{2}{25}$

Imaginary monies.

The guilder, or florin, of 20 ſtivers, or 240 groots.

The pound Flemiſh, of 20 ſchillings, or 6 guilders,=10 s. $9\frac{3}{5}$ d. Sterl.

The groot or penny Flemiſh, of half a ſtiver, or 8 pennics.

The pennic, or penningen, $\frac{1}{16}$ of a ſtiver.

At Amſterdam, Rotterdam, Middleburgh, &c. they keep their accounts either in guilders, ſtivers, and pennics; or in pounds, ſhillings, and pence, Flemiſh; which are divided as ours, viz. their pound into 20 ſhillings, and their ſhilling into 12 pence.

The exchange with London upon the pound Sterling, is, when at par, 36.59 ſchillings Flemiſh.

The courſe of exchange runs between 33 and 38 s. Flemiſh per pound Sterling.

In

In Hamburgh, and Antwerp too, they keep their accounts, and exchange with London, in the ſame manner as in Holland.

London exchanges alſo with Denmark, Norway, Swedeland, Muſcovy, Germany, Switzerland, Savoy, &c. but it is commonly done by the way of Hamburgh, Amſterdam, or Antwerp.

Secondly, with FRANCE.

The real monies of France, current ever ſince Lewis XV. was declared of age, in 1725, are,

Copper Coins.

The liard, or 3 deniers.
The two liards, or 6 deniers, called a *dardene.*
A patart, or 5 liards.
The ſol, or ſou, being 12 deniers.

In ſome of the remote provinces are ſtill to be ſeen the denier piece; but they are now as little current as the Scots penny, or as the bodle has lately become in Scotland.

Copper coins plated or done over with ſilver.

Two ſous, having a figure 2 diſtinct on one ſide, and L. on the other.
Six liards, or $1\frac{1}{2}$ ſous.

When the former of theſe is worn ſo as to deface the figure and letter, it paſſes only at 6 liards; and if very much worn, muſt have a flower-de-luce ſtamped on it at the mint, to continue its currency even at that rate.

Silver Coins.

Six ſous.
Twelve ſous.
A franc = 20 ſous, or 1 livre = $9\frac{3}{4}$ d. Sterl.
Twenty-four ſous, or 1 livre 4 ſous.
Three livres, or écu, or crown.
Six livres; or écu de 6 francs, or double crown.

Beſides theſe, in the remote provinces are ſtill current,
Thirty ſous, or L. 1, 10 s.; and
Fifteen ſous.

But the former goes at Paris in payment for 24 ſous, and the latter at 12 ſous.

GOLD COINS.

Louis d'or, or French guinea, which paſſes both in French ſea-ports and in Holland at the ſame rate as an Engliſh guinea, being 8 crowns, or 24 livres; but the true value is only 19 s. 6 d. Sterl.

Louis au ſoleil, becauſe marked with the figure of the ſun, 21 livres 10 ſous.

Double Louis au ſoleil, 43 livres.

The laſt two more common in the remote provinces than at Paris.

Imaginary coins, which were probably once current, and are ſtill mentioned in converſation and in books.

A piſtole, 10 livres, = 8 s. $1\frac{1}{2}$ d. Sterl.
A livre, 20 ſous.

Accounts are kept in livres, ſous, and deniers; 12 deniers are 1 ſou, 20 ſous 1 livre. Other nations draw bills of exchange on merchants in France for écus of three livres. Whatever is paid for each crown, or écu, more or leſs than $29\frac{1}{4}$ d. Sterling, is profit or loſs of bankers.

In the above computation the metal or ſilver is valued at 5 s. 2 d. per ounce; but if the metal be valued, as is frequently done, at 5 s. 6 d. per ounce, the crown will be worth $31\frac{1}{4}$ d. and the livre $10\frac{3}{5}$ d. Sterl. The courſe runs from 30 to 34 d. per crown.

Thirdly, with SPAIN.

The money of Spain is of two ſorts, viz. of plate, and of vellon. The money of plate is of good ſilver, never changes its price, and is reckoned more than 20 per cent. better than the money of vellon, which is a mixture of ſilver and braſs, and is often varying in its price. In many places they buy and ſell in rials of vellon; but when they ſtate the accounts in their books, they commonly reduce them, by an allowance of ſo much per cent. to rials of plate. Exchange is always made by plate.

The real and imaginary monies of Spain.

GOLD COINS.	*Mervadies.*
A piſtole, valued at 4 peſos, or pieces of eight, or at	1088
An half-piſtole, at 2 peſos, or - -	544

SILVER

SILVER COINS.	*Mervadies.*
A piaſtre, dollar, peſo, or piece of eight, $\frac{8}{8}$, at -	272
A rial, at - - -	34

A mervadie is a ſmall piece of braſs or copper, whereof 5 and about $\frac{1}{27}$ are in value equal to an Engliſh penny.

The imaginary ducat in exchange is valued at 375 mervadies, but in buying and ſelling it is only accounted 374.

The piaſtre, peſo, or piece of eight, is valued at 8 rials of plate, but at 10, and ſometimes at 11 rials of vellon.

In Madrid, Seville, &c. they keep their accounts in piaſtres, rials, and mervadies; and exchange upon the piaſtres, or piece of eight; the par of which with London is 3 s. 7 d. but the courſe of exchange runs between 35 d. and 45 d. Sterling. Exchange is ſometimes made on the ducat.

Fourthly, with PORTUGAL.

The real monies of Portugal.	*Rees.*
Broad ducat of gold, valued at -	10000
Double piſtole, - -	4000
Piſtole, - - -	2000
Half-piſtole, or millree, - -	1000
Stamped patacoon, - - -	600
Current patacoon, - -	500
Stamped cruſade, - - -	500
Current cruſade, - -	400
Stamped peſo, - - -	480
Teſton, - - -	100

There are alſo the fractions of a teſton, at 80, 60, 40, 20, and 10 rees; which are of a mixed metal, made up of ſilver and braſs.

There are ſeveral other ſpecies in Portugal, ſuch as, the moidore, (a gold coin, valued at 27 s. Sterling; the John, or Joannes, (which is alſo gold), worth 36 s. Sterling; the half Joannes, and quarter Joannes; as alſo the double Joannes, valued at 3 l. 12 s. Sterling, *&c.*

In Liſbon, Oporto, &c. they keep their accounts in rees, and exchange on the half-piſtole, or millree; the par of which is 5 s. 7½ d. Sterling; but the courſe of exchange runs commonly betwixt 63 d. and 68 d. Sterling per millree.

Fifthly, with ITALY.

The ſpecies or coins of Italy are very numerous, and would require more room than can be ſpared in this place: Paſſing therefore

fore the real monies, I ſhall only ſhew the manner of exchange betwixt London and Genoa, Leghorn, Milan, Venice, and Rome.

At Genoa, they keep their accounts in pezzos, ſoldi, and denari, reckoning 12 deniers to a ſoldi, and 20 ſoldi to a pezzo; and exchange upon the pezzo, of $5\frac{3}{4}$ lires, whoſe par is 4 s. 6 d. Sterling; and the courſe of exchange is from 47 d. to 58 d. Sterling per pezzo.

At Leghorn, they keep their accounts in the ſame kind of money, and exchange alſo upon the pezzo or piaſtre, which conſiſts here of 6 lires. The courſe of exchange runs between 47 d. and and 58 d. Sterling per pezzo.

At Milan, accounts are kept in livres, ſols, and deniers; and exchange is made on the ecu, crown, or ducat, of 117 ſols; the par is 55 d. and the courſe runs from 50 d. to 60 d. Sterling per ducat or crown.

At Venice, merchants keep their accounts in lires, ſoldi, and denari, reckoning 12 denari to the ſoldi, and 20 ſoldi to the lire. But the bank reckons by ducats and groſſes. The ducat conſiſts of 24 groſſes. They exchange upon the ducat; the par whereof is about $50\frac{1}{4}$ d. Sterling, and the courſe is from 45 d. to 55 d. Sterling per ducat banco.

Rome exchanges with London upon the crown, whoſe par is about $73\frac{1}{2}$ d. Sterling. The courſe of exchange is from 65 d. to 75 d. Sterling per crown.

Sixthly, with the plantations in AMERICA.

In the plantations, they reckon their monies, and keep their accounts, the ſame way as they do in Britain: But their money is of far leſs value; for bills upon London, from any of the Caribbee iſlands, are uſually charged with 25 per cent. in favour of London; that is, if St Chriſtophers, Montſerat, Antigua, &c. ſhould draw upon London L. 100, the merchants of London charge the drawer with L. 125, for the ſaid L. 100; and for Jamaica, Virginia, Maryland, Penſylvania, New England, &c. the difference is commonly greater. It may not be improper to obſerve here, that Spaniſh and Portugueſe coins, as well as Britiſh, paſs in all parts, both of the Weſt Indies and North America; the moſt common of which, with their value in Jamaica currency, are theſe following; viz. A rial, valued at $7\frac{1}{2}$ d; a dollar, 6 s. 3 d.; a piſtole, L. 1 : 3 : 9; a moidore, L. 1 : 18 : 9.; a Joannes, L. 2, 10 s.; a guinea, L. 1 : 8 : 9.; a double doubloon is 4 piſtoles, viz. L 4, 15 s.

London exchanges alſo with Ireland; but the courſe of exchange varies, according to the demand for money or bills; it is commonly

monly between 6 and 15 per cent. loſs to Ireland, or in favour of London.

N. B. In Dublin, and all Ireland, they keep their accounts, and reckon their monies, juſt as they do in Britain; and exchange with foreign countries moſtly by way of London. In Ireland a ſhilling Sterling paſſes for 13 d. and other coins in proportion.

London exchanges with the other towns of Great Britain, for a ſmall allowance per cent. in favour of London.

SECTION II.

Of bills of exchange.

BIlls of exchange are of great antiquity. Some are for carrying up their origin to the days of Ariſtotle; others, only to the flouriſhing times of the Roman empire; and others aſſign a much later date. But, without fixing upon any one of theſe opinions as certain, it is ſufficient to obſerve, that the uſe of bills has been introduced many ages ago, and obtains now among all nations, as being the moſt convenient method of ſupplying the want of money in carrying on commerce. And certainly foreign trade could not long ſubſiſt without them, ſince they are almoſt the only way merchants have to retire the balance of traffic from other kingdoms. The tranſporting of gold or ſilver is in ſome places abſolutely diſcharged, under very ſevere penalties; and in places where this is not the caſe, it often happens, that money cannot be tranſported without great loſs to the tranſporter, on account of the leſs value of the ſpecie in the place tranſported to; add to this the hazard of robbery, and other misfortunes incident to tranſportation: and theſe conſiderations put together, abundantly ſhew the great uſe and neceſſity for bills of exchange; the nature of which I ſhall here explain.

A bill of exchange may be defined, A ſhort written order for money, to be received in one place or country, for value paid in another. Their ſtyle admits of ſeveral variations, according as one or more bills are granted for the ſame ſum; or according to the time of payment, as, at ſight, ſo long after ſight, at uſance, at two or more uſances, at a certain day, at ſome fair or market, at ſo many days, weeks, or months after date, &c.; or according to the place of payment, (though the place is but ſeldom mentioned), as, at his own houſe, at his own ſhop, at the houſe of A. B. at ſuch a coffeehouſe, &c.; or according to the ſpecies in which payment is to be made, as, in Engliſh money, French money,

ney, Dutch money, &c.; or according to the different kinds of value received for them; for tho' commonly in Britain bills bear only *Value received* in general, yet bills drawn in other countries uſe to particulariſe whether the value was given in money, goods, or bills, &c.; or according to the number of perſons concerned in the bill; for bills may be drawn by, upon, and payable to, not only ſingle perſons, but alſo perſons in company or copartnerſhip; or according as the perſon drawn upon is to expect or not further direction from the drawer, and ſo run either thus, *as per advice from your humble ſervant*; or, *as per advice from A. B.*; or, *without further advice*, &c. Examples follow.

N° 1. *London, 22d September* 1769, *L.* 300 *Sterling.*

At ſight of this my only bill of exchange, pay to John Finch, or order, three hundred pounds Sterling, value received of him,

THOMAS SMITH.

To Mr George Bennet, merchant in Briſtol.

N° 2. *London, 22d July* 1769, *for* 248,360 *rees, 2 uſance.*

At double uſance, pay this my firſt of exchange, (my ſecond and third not paid), to James Hunter, or order, the ſum of two hundred forty-eight thouſand three hundred and ſixty rees, value received of John Monro, and place the ſame to account, per advice from

ANTHONY BROWN.

To George Duff, merchant in Liſbon.

SECOND BILL.

London, 22d July 1769, *for* 240,360 *rees, 2 uſance.*

At double uſance, pay this my ſecond of exchange, (my firſt and third not paid), to James Hunter, or order, &c.

THIRD

THIRD BILL.

London, 22d July 1769, *for* 248,360 *rees, 2 uſance.*

At double uſance, pay this my third of exchange, (my firſt and ſecond not paid), to James Hunter, or order, &c.

N° 3. *London, 15th March* 1769. 2000 *G. current money.*

Ten days after ſight, pay to Simon Swan, or order, two thouſand guilders, current money, value received,

JOHN SMART.

To Meſſ. Murdoch and Walker, merchants, Rotterdam.

N° 4. *Amſterdam, 22d Sept.* 1769. *For L.* 200 *Sterl.*

Two months after date of this my firſt of exchange, pay to D. E. or order, at his own houſe in the Strand, two hundred pounds Sterling, value received of E. L. and paſs the ſame to account, as per advice from

A. B.

To G. K. merchant in London.

N° 5. *London, 22d Sept.* 1769. *For L.* 300 *Sterling.*

Ten days after ſight, pay to Simon Sharp, or order, three hundred pounds Sterling, value of him at clearing accounts, and place ſame to account of A. B. and Co. as per advice from

A. B.

To G. R. and M. S. in company, merchants in Briſtol.

Sept. 28th. Seen and accepted, G. R. and M. S.

N° 6. *Hamburgh, 22d Sept.* 1769. *For* L. 562 *Sterling.*

At twelve days ſight, pay this our firſt of exchange, to the order of Meſſ. Jenkins and Paton, the ſum of five hundred ſixty-two pounds Sterling, value of them in two bills of exchange, and paſs ſame to account, as per advice from

Your humble ſervants,
GRANGER and MILLER.

To Meſſ. Wilſon and Nugent, merchants in London.

October 18*th*, 1769. *Accepts Wilſon and Nugent.*

N° 7. *London, 22d Sept.* 1769. *For* 173,381 *rees. Uſance.*

At uſance, pay this my firſt of exchange to Mr A. B. or order, the ſum of one hundred ſeventy-three thouſand three hundred and eighty-one rees, value received of him in goods, and paſs it to account, as per advice from

D. E.

To Mr T. R. merchant in Oporto.

N° 8. *Londres, le 22 Sept.* 1769. *Pour* 400 *écus Tournois.*

A double uſance, payez, par cette premiere de change, à l'ordre de T. B. quatre cents écus, valeur reçue de Monſieur D. F. et paſſez à compte, ſuivant l'avis de votre très humble ſerviteur,

G. F.

A Monſieur R. S. marchand à Paris.

N° 9. *London, 22d Sept.* 1769. *For L.* 200 *Sterling.*

At ſight pay to A. B. or order, two hundred pounds Sterling, value in your own hands, and place it to account, without further advice from

To Z. R. merchant in Briſtol. G. F.

Accepts Z. R.

Having thus given ſpecimens of the various forms of bills, I ſhall deliver what ſeems further neceſſary on this ſubject in the following notes.

1. BIlls of exchange are either inland or foreign.

Inland bills are, when the drawer and perſon drawn upon live both in the ſame country. Of this ſort are No 1. 5. 9. Foreign bills are ſuch as are drawn in one country, and payable in another; as, No 2. 3. 4. 6. 7. 8.

2. Four perſons are ordinarily concerned in a bill of exchange, viz. two at the place where it is drawn, and two at the place of payment. The two at the place where the bill is drawn, are, the drawer, and the remitter or deliverer, ſo called, becauſe he remits, i. e. ſends the bill to his correſpondent, in order to have it accepted, and pays or delivers the value to the drawer. The two perſons at the place of payment are, he to whom the bill is payable, called the *porteur*, *preſenter*, or *poſſeſſor* of the bill; and he upon whom the bill is drawn, who, after accepting the bill, is called the *accepter*. But it frequently happens, eſpecially in inland bills, that only three perſons are concerned, one and the ſame perſon being both remitter and poſſeſſor; as it falls out, when he who pays the value to the drawer, takes the bill, goes to the place where he upon whom the bill is drawn lives, and receives payment. Again, ſometimes there are only two perſons concerned; as when a merchant ſells goods on time, and, for ſecurity of payment, takes the buyer's bill, called his *acceptance*; as in the following example.

No 10. *London, 22d Sept.* 1769. L. 200.

Pay to me A. B. grocer in London, or order, at my own ſhop, upon the firſt lawful day of November next, the ſum of two hundred pounds Sterling, value in goods, of

Your humble ſervant,
A. B.

To G. H. vintner in Weſtminſter.

Accepts G. H.

Bills of the following form are ſometimes uſed between two perſons.

N° 11. *London, Aug. 1ſt,* 1769. *For* 4000 *M. at* 2 *uſance.*

At double uſance, pay this my firſt of exchange to myſelf, or order, the ſum of four thouſand millrees, value in your hands, and place it to account, as per advice from

GEORGE MONRO.

To Jacob Hill, merchant at Oporto.

Upon advice that the bill is accepted, Monro ſends up a ſecond bill of the ſame tenor, indorſed to his order; which Hill, in conſequence of his former acceptance, will be obliged to pay; and ſo the debt, that formerly perhaps was dubious, will by this means be conſtituted and ſecured.

N° 12. *London, July 10th,* 1769. *For L.* 132.

At your fair in September next, pay to yourſelf one hundred and thirty-two pounds Sterling, out of the proceeds of goods this day conſigned to you for ſale on my account, per the Eagle of Milford.

JAMES LANG.

To Peter Biſſet, merchant, Briſtol.

3. The

3. The direction or addreſs of Engliſh bills, and Scots and French bills, is commonly written under the bill, on the left ſide thereof; but Italian and Dutch bills have generally the direction on the back-ſide of the bill. A ſingle perſon addreſſed to, muſt be mentioned by his name and ſurname, with his deſignation or employment. But when a bill is drawn upon partners, it is ſufficient to expreſs their ſurnames, deſignation, or firm, and place of reſidence, with the title of *Meſſieurs* or *Maſters* prefixed, as in the 6th bill above.

4. If the drawer of a bill be a ſingle perſon, he ſubjoins thereto his ordinary ſubſcription; but if two or more perſons in company draw bills, they only ſign their ſurnames; and if one partner draws in abſence of the reſt, he ſubſcribes his own name and ſurname, with theſe words, *for ſelf and company*, which equally binds him and them. See No 6. and 5.

5. The drawer of a bill, to prevent forgeries, and that he who is drawn upon may not be ſurpriſed with the draught, muſt inform the perſon drawn upon, by a letter of advice, concerning the ſum drawn for, the ſpecies of money, time of payment, and other circumſtances of the bill; and it is not ſafe for any perſon to accept a bill without ſuch a letter, unleſs the bill expreſsly bear, *without further advice*.

N. B. A drawer who fears his bills may be refuſed, commonly recommends it by a letter of advice to ſome other friend or correſpondent at the place of acceptance, to prevent the diſhonour of his bills.

6. In drawing foreign bills, it is uſual and neceſſary to draw two, three, or four, of the ſame tenor and date, and to ſend them by different ſhips, that in caſe one or two ſhould miſcarry, ſome one at leaſt may come to hand: And this is called a *ſet of exchange*.

7. When a bill is payable at a certain day, or ſome time after date, the form of acceptance is, an underwriting or ſubſcribing of the bill, thus, *Accepts*, or *Accepted A. B.* as in the 9th and 10th examples above. But if the bill be payable ſo long after ſight, the form ſometimes is, *Seen and accepted A. B.* No 5. A ſervant who accepts for his maſter, ſubſcribes thus, *Accepted for my maſter's account, A. B.* Partners accept bills in the ſame manner as they draw, viz. by adding their ſurnames to the word *Accepted*; and if one partner accept in name of the reſt, he ſubſcribes his name and ſurname, with theſe words, *for ſelf and company*. If any perſon accept a bill *ſupra proteſt*, for honour of the drawer or indorſer, the form is, *Accepts S. P.* The acceptance of bills payable on a ſet day, or ſome time after date, needs not be dated; but bills upon days ſight muſt bear, *Accepted ſuch a day*, becauſe the time

time of payment is to be reckoned from the next day after acceptance. No 5. 6.

8. The poſſeſſor of a bill may transfer his right, and make the bill payable to another perſon, by a ſhort writing on the back of the bill, called an *indorſement*; which commonly runs in theſe or the like words.

Pay to T. S. or order, value received of him. A. B.

Pay to T. S. or order, value in account. A. B.

Pay to T. S. or order. A. B.

Or the poſſeſſor of a bill may ſimply write his name on the back of the bill, called a *blank indorſation*, above which name may be inſerted a receipt for payment, or a new indorſement.

For the poſſeſſor of a bill may not only indorſe the bill to another perſon, T. S. but T. S. may again indorſe the bill to R. M. and he to a third, and he again to a fourth, &c And the laſt poſſeſſor (called the *indorſee*) has this advantage, that in caſe the bill ſhould be proteſted, he has the ſecurity not only of the drawer, but of all the indorſers; ſo that he can ſue all, or which of them he pleaſeth. But it is cuſtomary to begin with the drawer, if near at hand.

N. B. Indorſements are more privileged than the bills themſelves: for date and place are neceſſary ſolemnities in bills; whereas indorſements commonly want both, and yet are ſuſtained.

9. Before one can judge when a foreign bill falls due, (which is commonly drawn at ſingle, double, or treble uſance), he muſt know, *1ſt*, What uſance is, betwixt the place where the bill is drawn, and the place of payment; *2dly*, What places reckon by old, and what by new ſtyle; *3dly*, How many days of grace are allowed at the place of payment.

1ſt, Uſance is a cuſtomary time for the payment of foreign bills. In ſome places it is a calendar month, that is, the time betwixt a certain day in one month, to the ſame day in the month following. Thus, from the 7th of January to the 7th of February, is ſingle uſance; and from the 7th of January to the 7th of March, is double uſance, &c.; and 15 days is half uſance. But then the word *uſance* does not always import this ſpace of time, but ſignifies ſometimes more, ſometimes leſs, according to the cuſtom of different nations or cities. Thus,

Uſance between London and any part in France is 30 days after date.

Uſance

Uſance from London to	Hamburgh, Amſterdam, Rotterdam, Middleburgh, Antwerp, Brabant, Zealand, Flanders,	and from theſe places to London, is 1 calendar month after the date of the bill.
Uſance from London to	Spain, Portugal,	and from theſe places to London, is 2 calendar months after date.
Uſance from London to	Genoa, Leghorn, Milan, Venice, Rome,	and from theſe places to London, is 3 months.

The uſance of Amſterdam,

Upon Italy, Spain, and Portugal, is 2 months.

Upon France, Flanders, Brabant, Geneva, and upon any place in Holland or Zealand, is 1 month.

Upon Frankfort, Nuremburg, Vienna, and other places of Germany, upon Hamburgh, and Breſlau, is 14 days after ſight, 2 uſance 28, and half uſance 7.

Uſance from Dantzick, Konigſberg, and Riga, upon Amſterdam, is at one month's ſight.

And from Amſterdam on the ſaid places, at 1 month's date, without mentioning uſance.

2*dly*, The vernal equinox, as the year was rectified by Julius Cæſar, happened, in the year 325, (at the time of the Nicene council, when the terms for obſerving Eaſter was ſettled), to fall upon the 21ſt of March. But in the year 1582, Pope Gregory XIII. obſerving the equinox to have changed from the 21ſt to the 11th of March, ordered ten days to be taken out of the kalendar, and the 11th day of March to be accounted the 21ſt. This edict was generally obſerved by the nations then ſubject to his authority, but did not obtain univerſally; for moſt of the Proteſtant countries continued to reckon their time as formerly; and this gave riſe to the different ways of computation that now obtain in Europe, called *Old* and *New Style*. And it is to be obſerved, that ſince the days of Pope Gregory, the equinox has changed from the 11th to the 10th of March; ſo that there are now 11 days of difference betwixt Old Style and New; that is, the 1ſt day of any month according to Old Style, is the 12th according to New.

Old

Old Style, [O. S.], or the Julian account, obtained in Britain, Ireland, Muſcovy, Denmark, Sweden, Holſtein, Hamburgh, Utrecht, Gueldre, Eaſt Frieſland, Geneva, Straſburgh, and in all the Proteſtant principalities of Germany and cantons of Switzerland. But the New Style has been adopted in all the dominions ſubject to the crown of Great Britain, from and after the ſecond of September 1752. It is adopted likewiſe in Sweden.

New Style, [N. S.], or the Gregorian calendar, obtains in Amſterdam, Rotterdam, Leyden, Harlem, Middleburgh, Ghent, Bruſſels, Brabant, and in all the Netherlands, except Utrecht and Gueldre; and in France, Spain, Portugal, Italy, Hungary, Poland, and in all the Popiſh principalities of Germany, and cantons of Switzerland.

3*dly*, Moſt nations have agreed in allowing the accepter of a bill ſome little time for payment, beyond the term mentioned in the bill, called *days of grace*, or *reſpite days*. But then the number of theſe reſpite-days varies according to the cuſtom of different places.

At London, Bergamo, and Vienna, three days are allowed; at Frankfort, out of the time of the fair, four; at Leipſic, Naumburg, and Auſburg, five; at Venice, Portugal, Amſterdam, Rotterdam, Middleburgh, Antwerp, Cologn, Breſlau, and Nuremburg, ſix; at Naples, Denmark, and Norway, eight; at Dantzic, Konigſberg, and in France, ten; at Hamburgh and Stockholm, twelve; in Spain, fourteen; at Rome, fifteen; at Genoa, thirty; at Leghorn, Milan, and ſome other places of Italy, there is no fixed number of reſpite-days. Sundays and holidays are included in the reſpite-days at London, Naples, Amſterdam, Rotterdam, Antwerp, Middleburgh, Dantzic, Konigſberg, and in France; but not at Venice, Cologn, Breſlau, and Nuremburg. At Hamburgh, and in France, the day on which the bills fall due, makes one of the days of grace; but it is not ſo elſewhere.

Now, ſuppoſe A. at Amſterdam draws a bill on B. at London, before New Style was adopted, payable at uſance, dated June 14. Here deducing eleven days for the difference of ſtyles, brings it to June 3. from which to July 3. is 1 uſance; and to this adding the three days of grace, the ſum is July 6. on which day, before the ſun go down, the bill becomes due, and payable by B. Again, a bill dated at Amſterdam, March 2. New Style, payable in London at double uſance, will be due April 22. and not April 24. as ſome may be ready to imagine; for the 11 days for difference of ſtyles is to be deduced from the date of the bill, and not from the end of double uſance.

N. B. Sometimes the drawer of a bill makes the date both according to Old and New Style, ſetting the one above, and the other below a ſmall line drawn between them, thus, $\frac{18}{29}$. This prevents

vents diſputes concerning the time of payment betwixt the poſſeſſor and accepter. In like manner the Engliſh, who began their year the 25th of March, gave a double date of the year to all their bills and letters written betwixt the 1ſt of January and the 25th of March, thus, $17\frac{49}{50}$. But from and after the 1751, the year begins on the 1ſt of January in all the dominions ſubject to the crown of Great Britain.

10. When the poſſeſſor receives payment, he writes the receipt on the back of the bill, in words to this purpoſe.

Received, 22d September 1769, *the full contents of the within bill, being thirty-ſix pounds ten ſhillings and ſixpence,*

Peter Punctual.

If Mr Punctual ſend his ſervant Joſeph Careful to receive the money, he writes his name on the back of the bill; to which the ſervant, upon receiving the money, fills up a receipt, thus,

Received, 22d September 1769, *the full contents of the within bill, being thirty-ſix pounds ten ſhillings and ſixpence, for my maſter,*

Peter Punctual.

Per Joſeph Careful.

11. Proteſting is a profitable remedy, whereby the poſſeſſor of a bill preſerves his right entire againſt all parties concerned, and founds a title for immediate diligence againſt them, not only for the contents of the bill, but alſo for all damages and expences. It is an eſſential piece of diligence, that cannot be ſupplied by witneſſes, or oath of party, or any other way. The form of proteſting differs in different countries. At Venice, bills are proteſted only by the ſervants of the college of commerce, and then entered in a certain regiſter patent to all merchants. In France, bills muſt be proteſted by two notaries, or one notary and two witneſſes, or by a macer or ſerjeant with two witneſſes In England, bills are proteſted by a notary-public; or, in default of ſuch a notary, by any ſubſtantial perſon of the place, in the preſence of two or more witneſſes, betwixt ſun-riſing and ſun-ſetting. In Scotland, bills are proteſted, by taking inſtruments in the hands of a notary-public, in the preſence of two or more witneſſes, againſt the party, either perſonally, or at his dwelling-place where he lives, or where he died; unleſs the proteſt be made for non-payment, and then it is ſufficient to proteſt at the place of payment mentioned in the bill, whether the accepter reſide there or not.

In all proteſts, a copy of the bill muſt be prefixed, with all the indorſements tranſcribed verbatim, with an account of the reaſons given by the party why he does not honour the bill.

12. A bill is commonly proteſted, either, 1*ſt*, For non-acceptance; or, 2*dly*, For better ſecurity; or 3*dly*, For non-payment.

1*ſt*, As the poſſeſſor of a bill is to loſe no time in demanding acceptance of the perſon drawn upon, ſo, in caſe of refuſal, he muſt proteſt. The deſign of which is, to certify the drawer or indorſer, that he did his duty in demanding acceptance; but that the perſon drawn upon was either not to be found, or unwilling to accept: and ſo the poſſeſſor has immediate recourſe upon the drawer and indorſers, who are hereupon obliged, either to give better advice to the perſon drawn upon, or retrieve the honour of their bill ſome other way.

2*dly*, It is cuſtomary in foreign places, for the poſſeſſor of a bill, when the accepter's credit begins to ſink, or when there is good reaſon to fear he may turn inſolvent before the term of payment, to require further ſecurity; which the accepter refuſing to give, he may proteſt; whereby he will have the ſame recourſe upon the drawer and indorſer, as if the proteſt had been made for non-acceptance; and they will be obliged, either to find him better ſecurity, or make payment ſome other way.

3*dly*, The deſign of proteſting for non-payment, is alſo to preſerve recourſe upon the drawer and indorſers, and ſummary execution againſt the accepter: for if the poſſeſſor of a bill ſhould omit to require payment, or to proteſt for want of it, within the days of grace, he loſes his right of recourſe againſt drawer and indorſers, and has none but the accepter to look to, whether his credit be good or bad. The proteſt for non-payment muſt be taken on the laſt reſpite-day, or day before it when the laſt is a Sunday or holiday; and not ſooner, becauſe the accepter is not liable till then. Indeed, if the accepter breaks, or expreſsly refuſes payment, the proteſt may be made at any time after the bill falls due, without regard to days of grace. Bills payable at public fairs are not to be proteſted till the laſt day of the fair. According to a particular cuſtom at Hamburgh, if the laſt day of grace happen to be Sunday, or holiday, the proteſt is not to be taken till the day following. At Venice and Amſterdam, if a bill payable in the bank happens to fall due at the time when the bank is ſhut up in order to balance the books, the poſſeſſor muſt wait the opening of the bank before he can proteſt for non-payment at the former, and till the third day after at the latter.

13. When a bill is proteſted, for whatever cauſe, the poſſeſſor is under an indiſpenſable obligation timeouſly to advertiſe his correſpondent thereof, by a letter of advice, with a copy of the proteſt incloſed, to be intimated to the drawer and indorſers, or others concerned. And if the poſſeſſor neglect this piece of duty, he runs the hazard of loſing the benefit of his proteſt.

N. B. The time allowed in England for giving notice of proteſting an inland bill, is within fourteen days after proteſting.

14. Re-exchange is the ſum paid for money or bill taken up by exchange,

exchange, to anſwer the purpoſe, and ſupply the place, of a proteſted bill; and can only be claimed, when it appears that the poſſeſſor of the proteſted bill took up money by exchange at the place where the bill ſhould have been paid, to ſupply the want of that for which the bill was proteſted. And the diſappointed party may re-draw for the money ſo taken up, and for the exchange paid, and that either upon the firſt drawer, or any of the indorſers. The re-exchange, or exchange paid for the money or bill ſo taken up, is generally pretty high, and is the difference betwixt the draught and the re-draught.

15. If the words *or order* be omitted or wanting in a bill, ſuch a bill is not indorſable, and conſequently not negotiable, and in fact is no bill; for a power of transference, and an acknowledgement of value received, are eſſential requiſites in a bill of exchange.

16. Any words ſignifying an aſſent to pay the bill will be eſteemed an acceptance; and if the perſon drawn upon deſires the bill to be left with him, promiſing to accept to-morrow, even this will amount to an acceptance: but a bill once accepted, cannot be revoked, even though the accepter have advice that the drawer is broke.

17. If a bill become due on Sunday or holiday, payment muſt be demanded, or proteſt for non-payment made, the day before. And no bill ought to be paid before it be due; for if the accepter ſhould pay a bill before due, and the receiver of the money ſhould happen to fail before the time that the bill becomes due, the remitter will have it in his power to cauſe the accepter pay that bill a ſecond time.

18. If the accepter of a bill happen to die before the bill falls due, payment muſt be demanded of his executors or adminiſtrators; and in caſe of non-payment, a proteſt muſt be made, even though the adminiſtration has not yet taken place.

19. A bill may be accepted for part, the perſon or party drawn upon having no more effects in his hand; and there may be a proteſt for the remainder.

20. If one take in payment from his debtor a bill on ſome third perſon, and when the bill falls due makes no demand, and might have been paid had he uſed proper diligence, if the third perſon fail, it is at the peril of him who took the bill in payment.

21. If a bill be miſlaid or loſt, the drawer is obliged to give another bill of the ſame tenor, upon ſecurity given to indemnify him in caſe the bill ſo loſt ſhall be found again. If the miſlaid or loſt bill be accepted, intimation muſt be made to the accepter to ſtop payment.

22. When a bill is proteſted for non-acceptance, the bill muſt be kept till due, and the proteſt only tranſmitted to the drawer,

who poſſibly may give the perſon drawn upon better advice; but if the proteſt be made for non-payment, both the proteſt and bill muſt be returned to the drawer. In places where no notary-public reſides, the proteſt may be made by any perſon of repute, in the preſence of two witneſſes.

23. If a bill, by miſcarriage, croſs winds, or any other accident, come not to hand till after it is due, the poſſeſſor or holder muſt immediately preſent it for payment; and in caſe of refuſal, proteſt muſt be made, which will oblige the drawer to make good all damages, intereſt, or other charges.

24. When a perſon accepts a bill for honour of the drawer, or any of the indorſers, he muſt do it under proteſt, which will intitle him to commiſſion, coſts, and intereſt from the time it falls due; when another proteſt muſt be made for non-payment, with a declaration that the bill was paid for the honour of the drawer or indorſer.

25. The drawer and accepter of a bill, and every indorſer, are liable for payment; and if an action be brought againſt an indorſer, it is not neceſſary to prove the hand of the drawer; for, though the bill ſhould be forged, yet the indorſer is liable.

26. Demand muſt be made on the accepter of a bill of exchange before the indorſer can be ſued.

27. If an accepted bill be loſt, the poſſeſſor loſes the benefit of ſummary diligence, and can only purſue by way of an ordinary action.

28. If a bill on any foreign place do not ſpecify the money, it is always underſtood of bank-money, not current.

29. A bill ſent abroad, and long detained there after the time it falls due, is eſteemed a good diſcharge for the debt; for keeping the bill long is evidence that the poſſeſſor takes the accepter as debtor.

30. Forging or ſtealing bills or notes is felony of the ſame degree as if the offender had robbed the owner of ſo much money.

I ſhall conclude this account of bills with two acts of parliament, which ſerve to direct the conduct of the Britiſh merchant with reſpect to bills, and ſhew what manner of diligence may paſs upon them. The firſt is the act 20. parl. 3. K. Charles II. and runs thus.

Our Sovereign Lord, conſidering how neceſſary it is for the flouriſhing of trade, that bills or letters of exchange be duly paid, and have ready execution, conform to the cuſtom of other parts, doth therefore, with advice and conſent of his eſtates of parliament, ſtatute and ordain, That foreign bills of exchange, from or to this realm, duly proteſted for not acceptance, or for not payment, the ſaid proteſt having the bill of exchange prefixed, is regiſtrable within ſix months after the

the date of the ſaid bill in caſe of non-acceptance, or after the falling due thereof in caſe of non-payment, in the books of council and ſeſſion, or other competent judicatures, at the inſtance of the perſon to whom the ſame is made payable, or his order; either againſt the drawer or indorſer, in caſe of a proteſt for not acceptance; or againſt the accepter, in caſe of a proteſt for not payment: to the effect it may have the authority of the judges thereof interponed thereto, that letters of horning, upon a ſimple charge of ſix days, and other executorials neceſſary, may paſs thereupon, for the whole ſums contained in the bill, as well exchange as principal, in form as effeirs; ſicklike, and in the ſame manner, as upon regiſtrate bonds, or decreets of regiſtration proceeding upon conſent of parties: providing always, that if the ſaid proteſts be not duly regiſtrate within ſix months, in manner above provided, then and in that caſe the ſaid bills and proteſts are not to have ſummar execution, but only to be purſued by way of ordinary action, as accords. And further, the ſums in all bills of exchange bear annualrent, in caſe of not acceptance, from the date thereof; and in caſe of acceptance, and not payment, from the day of their falling due, ay and while the payment thereof. And further, notwithſtanding of the foreſaid ſummar execution provided to follow upon bills of exchange, for the ſums therein contained, in manner above ſpecified; yet it is leiſome to the party-charger to purſue for the exchange, if not contained in the ſaid bills, with re-exchange, damage, intereſt, and all expences, before the ordinary judge; or, in caſe of ſuſpenſion, to eik the ſame to the charge, at the diſcuſſing of the ſaid ſuſpenſion; to the effect that the ſame may be liquidate, and decreet given therefor, either againſt the party-principal, or againſt him and his cautioner, as accords.

The ſecond is, act 36. ſeſſ. 6. parl. K. William; and runs thus.

Our Sovereign Lord, with advice and conſent of the eſtates of parliament, ſtatutes, enacts, and declares, That the ſame execution ſhall be competent and proceed upon inland bills or precepts, as is provided to paſs upon foreign bills of exchange by the 20th act of the 3d parliament King Charles II. *holden in anno* 1681: *which act is hereby extended to inland bills and precepts in all points.*

SECTION III.

Of promiſſory notes.

A Promiſſory note is, a written obligation, wherein one perſon promiſeth to pay to another, or his order, a certain ſum mentioned. They are of the ſame force, and have the ſame effect,

fect, as inland bills, in France and England, admitting alſo of ſummary execution; but with this difference, that whereas a bill muſt be proteſted, the perſon or party failing to pay a note muſt be ſummoned to a court. But promiſſory notes have no ſuch regard paid them in Scotland, where they are accounted only evidences of debt, but bear no intereſt, and admit only of ordinary diligence. Examples follow.

I promiſe to pay to Mr A. B. or order, on demand, one hundred and ſixty pounds Sterling, value received,

L. 160. *Thomas Truſty.*
London, 22d Sept. 1769.

I promiſe to pay to Mr G. S. fifty pounds Sterling, on the 29th of this inſtant, at his own houſe, for value received,

L. 50. *C. D.*
London, 24th Sept. 1769.

I promiſe to pay to Mr T. R. or bearer, on the 11th of November next, ſixty pounds, for my couſin Francis Friend,

L. 60. *Simon Kind.*
London, 25th Sept. 1769.

I promiſe to pay to the Honourable Eaſt-India Company, or order, on demand, four hundred pounds, value received,

L. 400. *A. B.*
London, 26th Sept. 1769.

I promiſe to pay to G. F. or bearer, on demand, five pounds ten ſhillings, for value received in goods,

L. 5, 10 s. *S. R.*
London, 28th Sept. 1769.

We, or either of us, promiſe to pay to Mr C. B. and Company, or order, on demand, thirty pounds twelve ſhillings ſixpence Sterling, for value received,

D. F.
L. 30 : 12 : 6. *G. K.*
London, 30th Sept. 1769.

SEC.

SECTION IV.

Of bills of parcels.

A Bill of parcels is, a note of the contents and prices of goods, which the ſeller delivers (along with the goods ſold) to the buyer.

Bills of this nature ought to be diſtinctly and handſomely writ, and in the moſt mercantile and approved form; and in general ſhould contain the place where, and time when the goods were ſold; the buyer's and ſeller's names; the term of payment, if ſold on time; the weight or meaſure of the goods; the marks and numbers of each piece, hhd, barrel, butt, &c. if the goods be ſo diſtinguiſhed; the tare, in goods which have that allowance; the price they are ſold at; the total ſum they come to: and, before ſent off, ought to be tranſcribed into a book, that, in caſe the copy ſent away be loſt, you may be able to give a new copy in the very words of the old. Examples follow.

London, 1*ſt Sept.* 1769.

Simon Hampton bought of Joſeph Fleet
8 cheſts Caſtile ſoap, viz.

	N°	C.	Q.	lb.
S. H.	1 cont.	2	3	25
	2 ——	3	0	2
	3 ——	2	3	7
	4 ——	2	3	9
	5 ——	2	3	18
	6 ——	2	3	7
	7 ——	2	2	14
	8 ——	2	3	14
	8 ——	22	3	12
Tare at 40 lb. per cheſt,		2	3	12
Neat,		20	—	— at L. 3, 10 s. per C.

L. 70.

If the buyer pay preſent money, the receipt is written by the ſeller on the foot of the bill, thus.

London, 1*ſt Sept.* 1769.

Received ſeventy pounds, in full of this bill, per

Joſeph Fleet.

Or

Or by his ſhopkeeper, thus:

Received ſeventy pounds, in full of this bill, for my maſter Joſeph Fleet, per *Thomas Truſty.*

I ſhall here ſubjoin a few other ſpecimens ſuited to the goods different merchants deal in.

A mercer's bill.

London, 8th Sept. 1769.

George Newland bought of Benjamin Brocade,

	L.	s.	d.
24 yards velvet, at 22 s.	26	8	—
20 yards ſattin, at 14 s. 6 d.	14	10	—
30 yards flowered damaſk, at 12 s.	18	—	—
12 yards luſtring, at 7 s. 8 d.	4	12	—
24 yards Venetian ſilk, at 14 s.	16	16	—
10 yards ſprigged tabby, at 7 s.	3	10	—
	83	16	—

Received his bill for the whole, to pay at two months.

Benj. Brocade.

A grocer's bill.

London, 11th Sept. 1769.

George Ginger bought of Robert Raiſin,

	C.	Q.	lb.		L.	s.	d.
Sugar, 2 hhds, cont.	16	2	—,	at 25 s. per C. is	20	12	6
Raiſins, 2 barrels, cont.	2	2	14,	at 30 s. -	4	2	6
Pepper, 1 bag, cont.	2	3	14,	at L. 7, -	20	2	6
Prunes, 1 caſk, cont.	6	—	—,	at 22 s. -	6	12	—
Ginger, 1 bag, cont.	4	2	—,	at 33 s. -	7	8	6
Currants, 1 butt, cont.	18	2	—,	at 45 s. -	41	12	6
				At 2 months, - L.	100	10	6

Received his note for the whole, payable at Martinmas next,

Robert Raiſin.

A

A woollen-draper's bill.

London, 18*th Sept.* 1769.

Jacob Kerſey bought of David Drugget,

	L.	s.	d.
20 yards ſilk ſtuffs, at 3 s. 6 d.	3	10	—
40 yards druggets, at 2 s. 3 d.	4	10	—
18 yards fuſtians, at 10½ d.	—	15	9
14 yards frieze, at 1 s. 7 d.	1	2	2
15 yards broad cloth, at 9 s. 6 d.	7	2	6
30 ells kerſeys, at 2 s. 5 d.	3	12	6
At 2 months,	20	12	11

A hoſier's bill.

London, 24*th Sept.* 1769.

Benjamin Chapman bought of William Worſted,

	L.	s.	d.
6 pair of mens ſilk ſtockings, at 8 s. 6 d.	2	11	—
12 pair of womens ditto, at 6 s. 4 d.	3	16	—
8 pair of mens worſted, at 5 s. 6 d.	2	4	—
10 pair of womens ditto, at 4 s.	2	—	—
12 pair of mens thread, at 4 s. 6 d.	2	14	—
12 pair of womens ditto, at 3 s. 8 d.	2	4	—
	15	9	—

Received of Benjamin Chapman, in part, five pounds nine ſhillings, and his bill for the reſt, to pay at 3 *months*,

William Worſted.

I ſhall now conclude this account of bills of parcels, with a ſpecimen of a country-chapman's letter for goods to a linen-draper in the city, and the apprentice's anſwer to ſaid letter, in his maſter's abſence, with the bill of parcels thereupon.

Mr George Gentings, *Lemſter, Sept.* 27. 1769.

HAving completed my apprenticeſhip with your old chapman Mr Trader, I have now ventured to ſet up for myſelf. The purport of this is, to deſire you to ſend me, per the firſt occaſion, 4 pieces dowlas; 6 pieces holland, at 2 s. to 3 s. 6 d.; 5 pieces cambrics, at 8 s. to 10 s.; 12 pieces blue hartfords; 6 pieces muſlins, at 10 s. to 14 s. I hope you will be as eaſy to me as others, and ſo enable me to ſell my goods as cheap as my neigh-

bours. Your diſcretion in this may perhaps be an introduction to a larger correſpondence. I have ſent you herewith incloſed a bill of L. 70 on Mr James Steel grocer in Grubſtreet, (to whom I have this day given advice), payable at ten days ſight. Draw upon me for the reſt when you pleaſe, and your bill ſhall be duly honoured by,

Sir, your humble ſervant,

Robert Youngſter.

The apprentice's anſwer.

Mr Robert Youngſter, *London, Sept.* 29. 1769.

YOurs of the 27th inſtant came to hand, incloſing a bill of L. 70. which is now accepted. My maſter being called out of town on buſineſs, could not have time to anſwer yours himſelf; but ordered me to write you, that he takes it very kindly, and thinks himſelf much obliged to you, that you have given him the firſt offer of your money; and aſſures you, that he will uſe you ſo well, and go ſo low, that you ſhall have no reaſon to repent. I have taken care to put up as choice goods as any in town, and ſent them by James Ker the carrier. The particular quantities and prices you have in the annexed bill of parcels, amounting to L. 143 : 5 : 4. My maſter hopes he ſhall have your orders for what further you have occaſion for in his way. I remain, for Mr George Gentings,

Sir, your humble ſervant,

Peter Careful.

The bill of parcels.

Mr Robert Youngſter bought of George Gentings,

	Ells,	*s.*	*d.*		*L.*	*s.*	*d.*
4 pieces dowlas, containing	112, at	1	2,	-	6	10	8
3 pieces holland, cont.	60, at	2	4,	-	7	—	—
3 pieces ditto, containing	70, at	3	4,	-	11	13	4
5 pieces cambric, containing	40, at	9	—,	-	18	—	—
3 pieces ditto, containing	24, at	9	6,	-	11	8	—
12 pieces blue hartfords, cont.	260, at	—	8,	-	8	13	4
2 pieces muſlin, containing	40, at	12	—,	-	24	—	—
4 pieces ditto, containing	80, at	14	—,	-	56	—	—
					143	5	4

CHAP.

CHAP. III.

Precedents, or forms of writings uſed by merchants.

THE forms of merchants writings differ in different countries; and in Britain ſome forms are peculiar to England, others to Scotland, and ſome are common to both: and under each of theſe heads there occurs ſuch a great variety as would ſwell this chapter to an immoderate bulk, and ſtretch it far beyond the narrow limits here preſcribed; and therefore I ſhall only preſent the reader with a few ſuch ſpecimens in each of theſe kinds as the Britiſh merchant is moſt concerned to be acquainted with.

SECTION I.

ENGLISH PRECEDENTS.

1. *A charter-party of affreightment.*

A Charter-party is, a written agreement between a merchant and the maſter or owners of a ſhip, relating to the freight. Of which there muſt be two copies; one ſigned by the maſter, and delivered to the merchant; the other ſigned by the merchant, and delivered to the maſter or owners. This agreement may be either for ſo much per month, or ſo much per tun; and the voyage may be either outward or inward, or both, or to ſeveral ports, called a *trading voyage*. Again, though commonly the maſter or owners victual and work the ſhip themſelves, yet ſometimes the merchant does it; and then the ſhip is ſaid to be freighted for tear and wear. According to theſe circumſtances, the form of the charter-party will vary a little: but the nature of the writing will be obvious from the following ſpecimen.

THis charter-party, indented, made, and agreed, upon the —— of the month of ——, *anno Dom.* ——, and in the —— year of the reign of our Sovereign ——, between A. B. of —— mariner, maſter and owner of the good ſhip or veſſel called the ——, now riding at anchor in the river ——, of the burden of

one hundred tuns, or thereabouts, of the one part; and C. D. of the city of —— merchant, of the other part, *witneſſeth*, That the ſaid A. B, for the conſiderations herein after mentioned, hath granted, and to freight letten, and by theſe preſents doth grant, and to freight let, unto the ſaid C. D. his executors, adminiſtrators, and aſſigns, the whole tunnage of the hold, ſtern-ſheets, and half-deck of the ſaid ſhip or veſſel called ———, from the port of ——— to ———, in a voyage to be made with the ſaid ſhip, in manner hereafter mentioned: *That is to ſay*, to ſail with the firſt fair wind and weather that ſhall happen after ———, or before ——— next, from the port of ———, with the goods and merchandiſe of the ſaid C. D. his factors or aſſigns, on board, to ——— aforeſaid; there to be diſcharged of her ſaid cargo, within twenty-one days next after her arrival there, for the end of her ſaid voyage. *In conſideration whereof*, the ſaid C. D. for himſelf, his executors and adminiſtrators, doth covenant, promiſe, and grant, to and with the ſaid A. B. his executors, adminiſtrators, and aſſigns, by theſe preſents, that he the ſaid C. D. his executors, adminiſtrators, factors, or aſſigns, ſhall and will well and truly pay, or cauſe to be paid, unto the ſaid A. B. his executors, adminiſtrators, or aſſigns, for the freight of the ſaid ſhip and goods, the ſum of ——— Sterl. within twenty-one days after the ſaid ſhip's arrival, and goods diſcharged at the port of ——— aforeſaid, for the end of the ſaid voyage; and alſo ſhall and will pay for demurrage (if any ſhall be by default of him the ſaid C. D his factors or aſſigns) the ſum of ——— per day, daily and every day, as the ſame ſhall become due. And the ſaid A. B. for himſelf, his executors and adminiſtrators, doth covenant, promiſe, and grant, to and with the ſaid C. D. his executors, adminiſtrators, and aſſigns, by theſe preſents, that the ſhip or veſſel ſhall be ready, at the ſaid port of ———, to take in goods, by the ſaid ———, or before ——— next coming. And within ten days next after the ſaid ſhip or veſſel ſhall arrive at the ſaid port, in manner and according to the times aforeſaid, he the ſaid C. D. doth promiſe to have his goods ready to put on board the ſaid ſhip, to proceed on the ſaid voyage. And the ſaid A. B. for himſelf, his executors and adminiſtrators, doth further covenant, promiſe, and grant, to and with the ſaid C. D. his executors, adminiſtrators, and aſſigns, that the ſaid ſhip or veſſel now is, and at all times, during the ſaid voyage, ſhall be, to the beſt endeavour of the ſaid A. B. his executors and adminiſtrators, and at his and their own proper coſts and charges, in all things made and kept ſtiff, ſtaunch, ſtrong, well apparelled, furniſhed, and provided, as well with men and mariners ſufficient and able to ſail, guide, and govern the ſaid ſhip, as with all manner of rigging, boats, tackle, furniture, proviſion, and appurtenances, fitting

ting and neceſſary for the ſaid men and mariners, and for the ſaid ſhip, during the voyage aforeſaid. *In witneſs whereof*, the parties aforeſaid to theſe charter-parties indented, have interchangeably put their hands and ſeals, the day and year above written.

A. B.

Sealed and delivered in the preſence of
E. F.
G. H.

2. *A bond for goods ſold by inch of candle.*

MErchants in London, particularly the Eaſt-India company, when they want to diſpoſe of any cargo of goods ſpeedily, they commonly ſell them by inch of candle; that is, they expoſe them to public ſale, and the higheſt bidder is to have them. In order to which, the goods are divided into parcels, called *lots*, and tickets are printed, and diſperſed upon the Exchange and elſewhere, giving notice of the day of ſale, and what quantity the lots contain, and at what price each lot will be ſet up, with the advance to be obſerved in bidding. During the time of bidding for any lot, a ſmall piece of wax-candle (about an inch) is burning; and he who bids laſt, at the time the candle goes out, has the lot; and if two or more ſhould chance to bid at once, the lot, to prevent diſputes, is again ſet up; and the laſt bidder has it, and muſt ſtand to the bargain, whether good or bad; and thereupon inſtantly (before another lot is ſet up) ſigns a bond to the following purpoſe.

KNOW ALL MEN, by theſe preſents, that I ———, on the date hereof, do confeſs and acknowledge to have bought of ——, at a public ſale at the candle, lot ———, containing, as by the printed tickets appears, ———, to be accepted and taken at the price aforeſaid, in the like quality and condition as now they are in and ſhall ariſe, good or bad, without exception, and without any abatement, for or in reſpect of any fault or defect whatſoever. And I the ſaid ———, for myſelf, my executors and aſſigns, do covenant, promiſe, and agree, to and with the ſaid ———, his executors or aſſigns, by theſe preſents, That I the ſaid ———, my executors, adminiſtrators, or aſſigns, ſhall and will well and truly pay, or cauſe to be paid, unto the ſaid ———, his executors, adminiſtrators, or aſſigns, the full and entire ſum of ——— lawful money of Great Britain, which the ſaid goods ſhall amount unto, at the rate and price agreed upon aforeſaid, at or in the now dwelling-houſe or ſhop of ——, before I ſhall receive the ſaid

ſaid goods, or any part or parcel thereof, into my cuſtody or poſſeſſion), in the manner and form following, ——— ; and then to receive and take away the ſaid goods out of the houſe or warehouſe wherein now they are, at my own proper coſt and charges, without any delay, pretence or pretences to the contrary whatſoever. And for the true performance of all and ſingular the premiſſes, and due payment, in manner and form aforeſaid, I do bind myſelf, my heirs, executors, adminiſtrators, and aſſigns, unto the ſaid ———, his executors and aſſigns, in the ſum of ——— lawful money of Great Britain, firmly, by theſe preſents, to be paid unto the ſaid ———, his executors or aſſigns, immediately after any default made, contrary to the true intent and meaning of theſe preſents. And furthermore, upon any ſuch default made, I do, by theſe preſents, fully and abſolutely, for myſelf, my heirs, executors, adminiſtrators, and aſſigns, remiſe, releaſe, and for ever quit-claim and diſcharge, unto the ſaid ———, his executors and aſſigns, all and ſingular my right, title, intereſt, benefit, claim, and demand whatſoever, of, in and unto the ſaid goods, or any part or parcel thereof, which I ever had, and which I, my heirs, executors, adminiſtrators, or aſſigns, ſhall or may have, claim, challenge, or demand, for or by reaſon, occaſion, force, or virtue, by or in reſpect of this preſent ſale or agreement. *In witneſs whereof*, I have hereunto ſet my hand and ſeal. Dated in———, in the year of the reign of our Sovereign Lord George the Third, King of Great Britain, ———, and in the year of our Lord God ———.

A. B.

Signed, ſealed, and delivered, in preſence of
F. G.
T. R.

3. *An arbitration-bond.*

IT is an ordinary and laudable practice among merchants, that they do not, upon every ſmall difference that happens, go to law, but refer the matter in queſtion to the deciſion of two knowing men; or, in caſe theſe two cannot agree, they ſometimes chuſe a third, called an *umpire*. The contending parties oblige themſelves to ſtand to their determination, by ſigning and delivering to each other mutual bonds. The final ſentence or deciſion muſt be delivered in writing; which, if given by the arbitrators, is called in England an *award*, and in Scotland, a *decreet-arbitral*; and if given by the umpire, it gets the name of an *umpirage*.

pirage. The bond of arbitration, as uſed in England, is commonly of the following form.

KNOW ALL MEN, by theſe preſents, That I A. B. ——— am held and firmly obliged to C. D. ——— in ——— pounds of good and lawful money of Great Britain, to be paid to the ſaid C. D. his attorney, executors, or adminiſtrators. To which very payment, well and faithfully to be made, I oblige myſelf, my heirs, executors, and adminiſtrators, firmly by theſe preſents, ſealed with my ſeal, dated at ———, in the ——— day of ———, in the ——— year of the reign of our Sovereign Lord King George ——, and in the year of our Lord God ———.

The condition of this obligation is ſuch, that if the above bounden A. B. ———, his heirs, executors, and adminiſtrators, for his and their parts and behalfs, do in all things well and truly ſtand to, obey, abide by, perform, fulfil, and keep the award, order, arbitriment, final end and determination of G. and F. —— arbitrators indifferently named, elected, and choſen, as well on the part and behalf of the above bounden A B. ———, as of the above-named C. D. to arbitrate, award, order, judge, and determine, of and concerning all, and all manner of action and actions, cauſe and cauſes of actions, ſuits, bills, bonds, ſpecialties, judgements, executions, extents, quarrels, controverſies, treſpaſſes, damages, and demands whatſoever, at any time or times heretofore had, made, moved, brought, commenced, ſued, proſecuted, done, ſuffered, committed, or depending, by or between the ſaid parties, ſo as the ſaid award be made, and given up in writing, under their hands and ſeals, ready to be delivered to the ſaid parties, on or before the ——— next enſuing the date above mentioned: but if the ſaid arbitrators do not make ſuch their award, of and concerning the premiſſes, by the time aforeſaid; that then, if the ſaid A. B. ———, his heirs, executors, and adminiſtrators, for his and their part and behalf, do in all things well and truly ſtand to, obey, abide by, perform, fulfil, and keep the award, order, arbitriment, umpirage, final end and determination of R. M. umpire indifferently choſen between the ſaid parties, of and concerning the premiſſes, ſo as the ſaid umpire do make his award or umpirage, of and concerning the premiſſes, and deliver the ſame in writing under his hand and ſeal to the ſaid parties, on or before the ——— next enſuing the date above ſaid, then this obligation to be void; or elſe to remain in full force and virtue.

A. B.

Signed, ſealed, and delivered, in preſence of
C. H.
L. T.

Note, If there is no umpire, the latter part muſt be omitted, viz. from *but if the ſaid arbitrators*, &c.

4. *An*

4. *An award.*

TO ALL PEOPLE to whom this preſent writing ſhall come, we G. and F. ——, arbitrators indifferently choſen by A. B. and C. D. —— having deliberately heard and underſtood the grieſs, allegations, and proofs of both the ſaid parties, and willing as much as in us lieth to ſet the ſaid parties at unity and good accord, do by theſe preſents arbitrate, award, order, deem, decree, and judge, That the ſaid A. B. his executors and aſſigns, ſhall well and truly pay, or cauſe to be paid, unto the ſaid C. D. his executors, adminiſtrators, or aſſigns, the full ſum of ——, lawful money of Great Britain, on the —— day of ——; and that, upon payment thereof, the ſaid A. B. and C. D. ſhall ſeal, ſubſcribe, and, as their ſeveral acts and deeds, deliver each to the other a general releaſe, in writing, of all matters, actions, ſuits, cauſes of actions, bonds, bills, covenants, controverſies, and demands whatſoever, which either of them hath, may, might, or in any wiſe ought to have, of and againſt each the other of them, by reaſon aforeſaid, or means of any matter, cauſe, or thing whatſoever, from the beginning of the world, to the —— day of —— laſt paſt, and in the —— year of the reign of our Sovereign Lord ——. *In witneſs whereof*, we have hereunto ſet our hands and ſeals, this —— day of ——, in the year of our Lord God. ——

Sealed, ſigned, and delivered, in preſence of
S. R.
W. L.

G.
F.

5. *A general releaſe.*

A General releaſe is, a kind of ample diſcharge or acquittance, granted on ſome ſpecial occaſions. It muſt be ſigned, ſealed, and delivered before two witneſſes at leaſt; and is of the following form.

KNOW ALL MEN, by theſe preſents, That I A. B. —— have remiſed, releaſed, and for ever quit-claimed, and by theſe preſents do, for me, my heirs, executors, and adminiſtrators, remiſe, releaſe, and for ever quit-claim, unto C. D. ——, his heirs, executors, and adminiſtrators, all and all manner of actions, cauſe and cauſes of actions, ſuits, bills, bonds, writings, obligations, debts, dues, duties, accounts, ſum and ſums of money, judgements, executions, extents, quarrels, controverſies, treſpaſſes, damages, and demands whatſoever, both in law and equity, or otherwiſe

otherwiſe howſoever, which againſt the ſaid C. D. I ever had, now have, and which I, my heirs, executors, and adminiſtrators, ſhall or may have, claim, challenge, or demand, for or by reaſon or means of any matter, cauſe, or thing, from the beginning of the world to the day of the date of theſe preſents. *In witneſs whereof*, I have hereunto put my hand and ſeal, the ——— day of ———.

A. B.

Sealed and delivered in preſence of
R. M.
S. E.

6. *A letter of licence and compoſition.*

AN inſtrument or writing granted to a debtor by his creditors, giving him reſpite and time for payment of his debts, and, in the mean time, liberty to go about, and wait upon his buſineſs, without any moleſtation, ſuit, or arreſt, is called a *letter of licence*. But if the creditors not only grant reſpite and time for payment, but alſo allow abatement, then this inſtrument is called a *letter of licence and compoſition*. A ſpecimen of which follows.

TO ALL PEOPLE ——, we whoſe names are here underſcribed, and ſeals affixed, creditors of A. B. ——— merchant, ſend greeting. Whereas the ſaid A. B. is indebted unto us his ſaid creditors in ſeveral ſums of money, and is, through loſſes and misfortunes, perfectly unable to pay and ſatisfy us our whole debts, *We do therefore* hereby declare, that every one of us who ſhall ſubſcribe and ſeal theſe preſents, ſhall and will, and hereby do, give free leave and licence for the ſaid A. B. together with his goods, to go, come, and abide amongſt us, for the ſpace of ſix months, to be computed from the date hereof, without our, or any of our let, trouble, ſuit, arreſt, or other diſturbance whatſoever. *And further*, That if the ſaid A. B. his executors, adminiſtrators, or aſſigns, ſhall, within the ſpace of ſix months aforeſaid, pay, or cauſe to be paid unto us, for and in reſpect of the ſeveral debts owing unto us, ten ſhillings in the pound; that then we the ſaid creditors, and every one of us, ſhall and will accept the ſame in full of the debt and debts to us ſeverally owing; and ſhall and will give unto him or them general acquittances and releaſes from us, and every of us. *In witneſs whereof*, we have hereunto ſet our hands and ſeals, dated the ——.

7. *A letter of attorney.*

A Letter of attorney (called in foreign countries a *procuration*) is, an inſtrument or writing, whereby a merchant, or any other perſon, impowers another to ſhew for and uplift debts, freight ſhips, make contracts, and to act and do in his abſence whatever he could or would do himſelf, were he perſonally preſent; and runs thus.

KNOW ALL MEN, by theſe preſents, That I A. B. of ——, merchant, have named and conſtituted, and by theſe preſents do name, ordain, and appoint, and make C. D. —— my true and faithful attorney, for me, and in my name, and to my uſe, to demand, ſue for, recover, and receive of R. G. —— the ſum of ——, to me due and owing by and from the ſaid R. G. giving and hereby granting unto my ſaid attorney, my full power and authority, to uſe and exerciſe all ſuch acts, things, and devices in the law, as ſhall be neceſſary for recovering of the ſaid debt, and to make and give acquittances, or other diſcharges, in my name; and generally to do and execute in the premiſſes, as fully as I myſelf might or could do, being perſonally preſent; ratifying, confirming, and allowing, all and whatſoever my ſaid attorney ſhall lawfully do, or cauſe to be done therein, by virtue of theſe preſents. *In witneſs whereof*, I have hereunto ſet my hand and ſeal. Dated ——.

A. B.

Sealed and delivered
in preſence of
F. D.
M. R.

8. *An aſſignment of a partner's ſhare of ſtock in company.*

KNOW ALL MEN, by theſe preſents, that I A. B. of ——, for and in conſideration of the ſum of —— to me in hand paid by C. D. of ——, have aſſigned, transferred, and made over, and by theſe preſents do aſſign, transfer, and make over, unto the ſaid C. D. his executors and aſſigns, all my adventure, part, or ſhare, in the ſtock of the United Eaſt India company, being to the value of ——, and every part thereof; and all benefit, proceed, and profits thereof, which now are, or at any time hereafter ſhall become due or payable for the ſame; and all my eſtate, right,

right, title, intereſt, claim, and demand whatſoever, of, in, or to the ſame, or any part thereof: to have and to hold the ſaid adventure or ſtock, and every part thereof, unto the ſaid C. D. his executors, adminiſtrators, and aſſigns, to his and their own proper uſe and behoof for ever. And I the ſaid A. B. for myſelf, my executors, adminiſtrators, and aſſigns, do covenant and grant to and with the ſaid C. D. his executors, adminiſtrators, and aſſigns, that he the ſaid C. D. his executors, adminiſtrators, and aſſigns, ſhall and may, from time to time, and at all times hereafter, lawfully, peaceably, and quietly, have, hold, receive, take and enjoy, to his and their own proper uſe and behoof, the ſaid adventure and ſtock in ———, and all and every the proceeds and profits thereof, and of every part thereof, without any let, trouble, moleſtation, or interruption, of or by me the ſaid A. B. my executors, adminiſtrators, or aſſigns, or of any other perſon or perſons whatſoever, lawfully claiming from, by, or under us, or any of us, or by any or either of our acts, means, or procurement. *In witneſs whereof*, &c.

9. *A bill of debt.*

KNOW ALL MEN, by theſe preſents, That I A. B of ——— do owe and am indebted unto C. D. of ——— the ſum of ——— lawful money of Great Britain; which ſaid ſum I promiſe to pay unto the ſaid C. D. his executors, adminiſtrators, or aſſigns, on or before the ——— day of ——— next enſuing the date hereof. Witneſs my hand and ſeal this —— day of ——.

A. B.

Sealed and delivered
in preſence of
G. R.
S. T.

10. *A bill for borrowed money.*

RECEIVED and borrowed of C. D. ——— two hundred and ſixty pounds, which I hereby promiſe to pay on demand. Witneſs my hand, this —— day of ——.

L. 260. A. B.

11. *A bill of ſale.*

A Bill of ſale is, an inſtrument or writing granted by a perſon borrowing money upon pawn; impowering the lender to ſell

or diſpoſe of the pawn, in caſe the ſum borrowed be not repaid, with the intereſt thereof, at the time agreed on; and runs thus.

KNOW ALL MEN, by theſe preſents, That I A. B. of ——, for and in conſideration of the ſum of ten pounds, lawful money of Great Britain, to me in hand paid by C. D. of London merchant, the receipt whereof I do hereby acknowledge, have bargained, ſold, and delivered, and by theſe preſents do bargain, ſell, and deliver, unto the ſaid C. D. one ſilver watch, and one ſilver tea-pot, weighing twenty ounces, *to have and to hold* the ſaid bargained premiſſes unto the ſaid C. D. his executors, adminiſtrators, and aſſigns, for ever. And I the ſaid A. B. for myſelf, my executors and adminiſtrators, ſhall and will warrant, and for ever defend, againſt all perſons, by theſe preſents, the ſaid bargained premiſſes, unto the ſaid C. D. his executors, adminiſtrators, and aſſigns. *Provided nevertheleſs*, That if I the ſaid A. B. my executors, adminiſtrators, and aſſigns, or any of us, do and ſhall well and truly pay, or cauſe to be paid, unto the ſaid C. D. his executors, adminiſtrators, or aſſigns, the ſum of ten pounds principal, and five ſhillings, half a year's intereſt thereof, on the — day of — next enſuing the date hereof, for redemption of the ſaid bargained premiſſes, then this preſent *bill of ſale* to be void; or elſe to remain in full force. *In witneſs whereof*, I have hereunto ſet my hand and ſeal, the —— day of ——.

A. B.

Signed, ſealed, and delivered, in preſence of
F. H.
R. S.

12. *A conditional bill of credit.*

WHEREAS R. S. of —— merchant, hath undertaken to pay for me A. B. of London merchant, or for my uſe, unto G. H. of Rotterdam, the ſum of five hundred pounds lawful Britiſh money, on —— next; *now theſe preſents witneſs*, That I the ſaid A. B. do hereby, for myſelf, my executors and adminiſtrators, promiſe and agree to and with the ſaid R. S. that, on producing an acquittance under the hand of the ſaid G. H. for the ſaid five hundred pounds, or any other writing ſhewing the certainty of the payment of the ſaid money, and on delivery thereof to me, that then I, my executors or adminiſtrators, ſhall and will, immediately upon receipt of the ſame, pay, or cauſe to be paid, unto the ſaid R. S. his executors or aſſigns, the ſum of five hundred and five pounds lawful money of Great Britain; the ſaid five

five pounds as a gratification for his trouble in this affair. And for the ſure payment thereof, I do hereby bind myſelf, my executors, and adminiſtrators, by theſe preſents. *In witneſs whereof*, &c.

SECTION II.

SCOTTISH PRECEDENTS.

1. *A charter-party.*

AT ——, the — day of ———, it is agreed, betwixt A. merchant in —— on the one part, and B. maſter and owner of the good ſhip called ———, on the other part, in manner following; *that is to ſay*, the ſaid B. binds and obliges him, with the firſt occaſion of a fair wind, to ſail with his ſaid ſhip, and loading aboard thereof, to ———, or any other port in ——— that he ſhall find moſt convenient for making ſale of the loading; and to lie there —— days for unloading and reloading another cargo, and therewith to return with the firſt conveniency to the harbour of ——, and therein to lie and remain the ſpace of —— days for unloading: and for that effect the ſaid B. binds and obliges himſelf to have his ſaid ſhip well-dreſſed, water-tight under and above, well provided with a competent number of ſkilful and able mariners, and victuals conform, with cables, tows, anchors, ſails, maſts, float-boats, and all other materials requiſite and neceſſary for ſailing of his ſaid ſhip, and plying the ſaid voyage; and that he ſhall do his honeſt duty and diligence in ſailing his ſaid ſhip, to and from the ports above written, and in receiving and delivering the reſpective loadings above ſpecified; and that he ſhall ſuffer no part thereof to be damnified or embezzled, the danger of the ſeas excepted. *For the which cauſes*, the ſaid A. binds and obliges him, his heirs and executors, thankfully to content and pay to the ſaid B. the ſum of —— of freight for the voyage above written, within — days after the arrival of the ſaid ſhip; together with average, primage, towage, &c. and all other duties, according to the cuſtom of the ſea; together alſo with —— of demurrage daily and each day the ſaid maſter, ſhip, and company, ſhall be longer detained at any of the ports above written, than the lie-days above mentioned, through the ſaid A. his default. And both parties bind —— to perform the premiſſes *hinc inde* to other, under the penalty of —— to be paid by the party failing to the party obſerving, or willing to obſerve, by and attour performance. Conſenting

ſenting to the regiſtration of theſe preſents in the books of council and ſeſſion, admiral-court-books, or any others competent, to have the ſtrength of a decreet ——. And conſtitutes ——— their procurators. *In witneſs whereof*, both parties have ſubſcribed theſe preſents, written on ſtamped paper, by ———, at ———, the —— day of —— years, before theſe witneſſes, G. H. ——— and R. S. ———.

G. H. *witneſs.* B.
R. S. *witneſs.* A.

2. *A ſhort ſubmiſſion.*

A Submiſſion is the ſame thing in Scotland that an arbitration-bond is in England, and runs thus.

WE A. and B. by theſe preſents, ſubmit and refer to C. and D. all controverſies, claims, and competition of right, between us, of and concerning ———, and oblige us and our ſucceſſors to abide by and obtemper their decreet-arbitral, to be thereanent pronounced, betwixt and the —— day of —— next to come, under the penalty of ——— beſides performance.

Another.

I A B. do hereby refer and ſubmit to B. and C. what ſhall be given by me to D. upon conſideration of ——. And I bind and oblige myſelf to pay the ſame to the ſaid D. accordingly, with penalty ——. And I conſent to the regiſtration hereof, and of the determination, in the books of council and ſeſſion.

3. *A decreet-arbitral.*

A Decreet-arbitral is in Scotland what an award or umpirage is in England, and runs thus.

WE ——— judges-arbitrators under written, with the ſpecial advice and conſent of Z, oddſman and overſman after mentioned ———. For as much as A. B. and C. D. on the one and other parts, have ſubmitted themſelves to us the ſaid ——, and in caſe of variance betwixt us, to Z. oddſman and overſman, equally and indifferently choſen by both the ſaid parties,

ties, concerning all actions, queſtions, and debates, ſtanding betwixt the ſaid parties, and which either of them lays or may lay to the other's charge, for whatſoever compaction or occaſion bygone, preceding the date of the ſaid ſubmiſſion, conform to their claim given in by either of them thereupon; and the ſaid parties having referred the particulars above and under written, to the determination of us the ſaid judges-arbitrators, with power to us to decide therein, and in caſe of variance betwixt us, to the ſaid Z. oddſman and overſman above mentioned, as at more length is contained in the ſaid ſubmiſſion, written on the back hereof: and we the ſaid judges-arbitrators having accepted the ſaid matters debateable upon us, and we being therewith well and ripely adviſed; and for our better help and ſupply therein, having taken the advice and reſolution of the ſaid oddſman and overſman within and above named; after large hearing, conference, and communication with both the ſaid parties thereanent, and conſideration of the reſpective claims given in to us by the ſaid parties, we, with the ſpecial advice and conſent of the ſaid Z. oddſman and overſman above named, all in one voice, after mature deliberation, having God and a good conſcience before our eyes, have decerned and ordained, and by theſe preſents decern and ordain, in manner following. [*Here the decerniture is inſerted, and then follows*], And this is our decreet and ſentence, which to all and ſundry whom it effeirs we manifeſt and make known, and conſent that the ſame, with the ſubmiſſion within written, be inſert and regiſtrate, &c.

4. *An aſſignment to an account.*

I A. B. for divers onerous cauſes and conſiderations moving me, by theſe preſents, make and conſtitute C. D. —— my ceſſioner and aſſignee, in and to what money and other profits ſhall be found due to me, upon the reſult of a count and reckoning betwixt me and R. S. ——; ſurrogating and ſubſtituting the ſaid C. D. in my full right and place of the premiſſes, for now and ever; with power to uplift, diſcharge, and purſue for the ſame, tranſact thereanent, and to do, uſe, and exerce every thing I might have done myſelf before granting of this aſſignation: which aſſignation I bind and oblige me, my heirs and executors, to warrant to the ſaid C. D. his heirs and executors, from all facts and deeds done and to be done by me, or my foreſaids, prejudicial hereto. Conſenting to the regiſtration hereof ——. *In witneſs whereof*, ——.

5. *A*

5. *A bond for borowed money.*

I A. B. oblige me and my ſucceſſors to pay, at Martinmas next, to A. B. his heirs or aſſignees, the ſum of one thouſand pounds Scots of borrowed money, under the penalty of one hundred pounds Scots; together with the ordinary annualrent of the ſaid principal ſum, from the date hereof, during not payment. Conſenting to the regiſtration hereof in the books of council and ſeſſion, or any others competent, to have the ſtrength of an act and decreet, that letters of horning on ſix days charge, and other execution neceſſary, may paſs hereupon. And I conſtitute —— my procurators. *In witneſs whereof*, I have written and ſubſcribed theſe preſents, on ſtamped paper, at ——, this —— day of ——, before theſe witneſſes ——.

A. B.

N. B. *The witneſſes muſt be deſigned, and the place of their reſidence mentioned.*

SECTION III.

Britiſh precedents; or, Precedents of merchants writings uſed in the ſame form both in England and Scotland.

1. *A bill of lading.*

A Bill of lading is, a writing wherein maſters of ſhips acknowledge the receipt of goods, and oblige themſelves to deliver the ſame at the place conſigned to, in good condition. There muſt be always three of theſe bills made out, viz. one to be ſent by poſt to the perſon to whom the goods are conſigned, one for the maſter of the ſhip, and another for the merchant or lader. The form follows.

SHipped, in good order, by A. B. merchant, in and upon the ſhip called —, whereof C. D. is maſter, now riding at anchor in ——, and bound for —— in Holland, ten bales
× of broad cloth, marked and numbered as in the margin; and
Nº 1. are to be delivered in the like good order and condition, at
2. &c. the port of —— aforeſaid, (the danger of the ſeas excepted), unto E. F. merchant there, or to his aſſigns; he or they

they paying for the ſaid goods the ſum of ——— freight, with primage and average accuſtomed. *In witneſs whereof*, the maſter, or purſer, of the ſaid ſhip hath affirmed to three *bills of lading*, all of this tenor and date; one of which bills being accompliſhed, the other two to ſtand void. And ſo God ſend the good ſhip to her deſigned port in ſafety. *Amen.* Dated at ———.

2. *A policy of inſurance.*

A Policy of inſurance is, an inſtrument or writing granted by the inſurers of goods or ſhips to the merchant or owner, obliging themſelves for payment of the ſum inſured, in caſe of loſs: and as the inſurance may be either of the ſhip or cargo, or both; and that again either outward only, or both outward and inward, or to a certain port, &c.; ſo the form of the policy will ſomewhat vary accordingly. But a ſpecimen in one of theſe kinds will be ſufficient to make the nature of the writing underſtood; which take of a ſhip out and home, as follows.

KNOW ALL MEN, by theſe preſents, That A. B. of ——— merchant, as well in his own name, as for and in the name and names of all and every other perſon and perſons whom the ſame may or ſhall concern, doth make aſſurance, and hereby cauſe himſelf and them, and every of them, to be aſſured, loſt or not loſt, at and from the port of ——— to ——— in the kingdom of ———, and at and from thence back to ———, upon the body, tackle, apparel, ordnance, munition, artillery, boat, and other furniture, of and in the good ſhip called ———, burden ——, or thereabouts, whereof E. F. is maſter; beginning the adventure upon the ſaid ſhip from and immediately following the day of the date hereof, and ſo to continue and endure, until the ſaid ſhip, with all her tackle, apparel, &c. ſhall be arrived at ———, as aforeſaid, and during her abode and ſtay there; and further, until the ſaid ſhip, with all her tackle, apparel, &c. ſhall be arrived back at ——, and hath there moored at anchor twenty-four hours. And it ſhall be lawful for the ſaid ſhip, in this voyage, to proceed and ſail to, and touch and ſtay at any ports and places whatſoever, eſpecially at ———, without prejudice to this aſſurance. The ſaid ſhip ———, for ſo much as concerns the aſſureds, is and ſhall be rated and valued at —— Sterl. without further account to be given by the aſſureds for the ſame. *And touching* the adventures and perils which we the aſſurers are content to bear, and do take upon us in this voyage, they are of the ſeas, men of war, fire, enemies, pirates, rovers, thieves, jetzons, letters of mart and countermart,

termart, ſurpriſals, and taking at ſea, arreſts, reſtraints, and detainments, of all kings, princes, and people, of what nation, condition, or quality ſoever, barratry of the maſter and mariners, and of other perils, loſſes, and misfortunes, that have or ſhall come to the hurt, detriment, or damage of the ſaid ſhip ———, or any part thereof. And in caſe of any misfortune, it ſhall be lawful for the aſſureds, their factors, ſervants, and aſſigns, to ſue, labour, and travel for, in and about the defence, ſafeguard, and recovery of the ſaid ſhip, or any part thereof, without prejudice to this aſſurance; to the charges whereof we the aſſurers will contribute, each of us according to the rate and quantity of his ſum herein aſſured. *And ſo* we the aſſurers are contented, and do hereby promiſe and bind ourſelves, (each for his own part), our heirs, executors, goods, and chattels, to the aſſureds, their executors, adminiſtrators, and aſſigns, for the true performance of the premiſſes; confeſſing ourſelves paid the conſideration due to us for this aſſurance, by ———, at and after the rate of —— per cent. And in caſe of loſs, the aſſureds to abate —— per cent. *In witneſs whereof*, we the aſſurers have ſubſcribed our names, and ſums aſſured.

I C. D. am content with this aſſurance for one hundred pounds. *Witneſs my hand*, &c. } L. 100.

3. *An affidavit that a ſhip is caſt away.*

A. B. of ——— mariner, lately hired in the good ſhip ———, in a voyage to ——— , maketh oath, That on ——— laſt paſt, near the Cape of ———, the ſaid ſhip, proceeding in her ſaid voyage, was caſt away in a ſtorm; whereby the ſaid ſhip, the cargo, and all the goods on board, periſhed, and were entirely loſt; and that only the maſter and —— of the men were ſaved, the reſt of the ſhip's crew being drowned. *And this deponent* farther depones, That neither he this deponent, nor any other, to his uſe, hath received, or doth expect to receive, any benefit of or by the goods ſo loſt, or any part thereof, by any ways or means whatſoever.

4. *A letter of credit.*

LEtters of credit are granted by merchants, or others, in favour of perſons travelling into foreign countries. They are commonly open or unſealed, and contain an order from the writer

ter or granter to his factor or correſpondent, to furniſh ſuch a man, the bearer, with a certain ſum, at one or ſeveral times, and to place it to the account of him who grants the letter It is ordinary and neceſſary for the granter of a letter of credit, to give his correſpondent a letter of advice by poſt, or otherwiſe, in which he deſcribes the perſon to be honoured with credit, from his ſtature, complexion, garb, or any mark on his body, or by ſome token, as he who can tell ſuch a ſtory, &c. The deſign of which is, to prevent fraud; for the bearer of the letter may loſe it, or he may be robbed, and it taken from him; and ſo the finder or rogue go and preſent it. Letters of credit may be of various forms, and yet valid. I ſhall only give one ſpecimen, as follows.

Mr A. B.
SIR,

I Have yours of the 12th inſtant, to which you ſhall have an anſwer per next poſt. The deſign of this is, to deſire you to furniſh and pay to the bearer hereof, Mr T. R. to the value of four hundred crowns, at one or more times, as he ſhall have occaſion, and as he ſhall require the ſame of you; for which take his receipt, or bill of exchange on me: and this my letter of credit, with mine of advice by poſt, ſhall be your ſufficient warrant. I am,

Sir, your humble ſervant,
C. D.

To Mr A. B. merchant in Paris.

Note, Some letters of credit are called *general,* as being directed to all merchants or others to whom the bearer ſhall come: but ſuch letters can be given only by perſons or companies of very public credit.

5. *The form of a petition for a young man to go as a writer in the ſervice of the Eaſt-India Company.*

To the Honourable the Court of Directors of the United Eaſt-India Company,

The humble Petition of George Hill,

Sheweth,

THat your petitioner, having been bred to writing and merchants accounts, humbly preſumes himſelf qualified to ſerve your Honours abroad.

Your petitioner therefore humbly prays, your Honours will be pleaſed to admit him as a writer, for one of your ſettlements in the Eaſt Indies, wherein he promiſes to demean himſelf with the utmoſt diligence and fidelity, and is ready to give ſuch ſecurity as your Honours ſhall require.

And your petitioner ſhall ever pray, &c.

CHAP. IV.

Of factors; what they are, and their commiſſion; their duty; the extent of their power, and how far they are accountable.

§ 1. *What a factor is, and his commiſſion.*

A Factor is, a correſpondent or agent reſiding beyond ſeas, or in ſome remote part, commiſſioned by merchants (called his *employers*) to buy or ſell goods for their account, or ſome way to aſſiſt them in carrying on commerce; and has wages allowed him for his pains.

A commiſſion to a factor is either abſolute or limited. An abſolute or general commiſſion is, when the employer impowers him to manage at diſcretion, and act for the beſt. In which commiſſion are commonly theſe or the like expreſſions: "Diſpoſe of my goods, "and deal therein as if they were your own." "Buy or ſell "ſuch a commodity as the market goes, or at the current price; "and act for me as you would do for yourſelf," &c. A limited commiſſion is, when the factor is laid under certain reſtrictions; as, "Buy ſuch a commodity for me at ſuch a price; or, if you "cannot, let it alone." "If you cannot diſpoſe of my goods for "ready money, keep them till further orders," &c.

A factor's wages, called alſo his *commiſſion* or *proviſion*, is commonly reckoned at ſo much per cent.; that is, ſo much on every hundred pounds worth of goods he buys or ſells; and is different in different countries. In Jamaica, Barbadoes, Virginia, and moſt of the plantations, it is often 8, and ſometimes 10 per cent. In Aleppo, Smyrna, and other parts of Turky, it is commonly 3 per cent. In Leghorn, and other parts of Italy, and in Britain, it runs at two and a half per cent. In Spain, Portugal, France, Holland, Hamburgh, and Dantzick, at 2 per cent. &c.

And

And it is to be obſerved, that a factor has commiſſion, not only on the price of goods bought and ſold, but alſo on all charges paid by him.

§ 2. *The duty of a factor.*

A Factor ought to be very careful in obſerving the contents of all letters from his employers, or written to him by their order; and be very diligent and punctual in giving ſpeedy and particular anſwers. He ought to ſtudy the proper ſeaſons of buying and ſelling, and make it his buſineſs to know the riſe and fall of the prices of goods, the courſe of exchange, and, as occaſion requires, adviſe his employers thereof. This creates buſineſs, by making the employers ſet about things which otherwiſe they would never have thought on.

When a factor buys or ſells, receives or ſhips off goods, he is to take the firſt opportunity to give his employer advice thereof; and in the caſe of ſhipping off goods, he muſt ſend the invoice and bill of lading along with the letter of advice. Negligence in this point, if once diſcovered, will very much impair a factor's character; and may run him into many inconveniencies, and often prove a real loſs both to the employer and himſelf.

A factor ſhould be careful, in diſpoſing of his employer's goods, to deal with perſons of credit, and uſe his beſt endeavours to make his bargains as advantageouſly as poſſible. And in recovering payment of outſtanding debts, he ought to be at the ſame pains, take the ſame cautious ſteps, and uſe the ſame diligence, that he would do, did they belong to himſelf. In ſhort, a factor who would recommend himſelf to the eſteem and confidence of thoſe who employ him, and thereby procure buſineſs for himſelf, muſt purſue ſuch methods, in all the parts of his management, as he ſincerely believes will be moſt for their intereſt.

§ 3. *The extent of a factor's power, and how far he is accountable.*

A Factor's power depends upon his commiſſion; which, if abſolute, conveys ſuch a full power to him, that he can do every thing the merchant or employer himſelf could do: So that he can ſell the employer's goods at what price and time he thinks proper, compound with inſolvent debtors, and abate as he judges fit. But then this unlimited power is not to be ſtretched beyond due bounds: for the general commiſſion, of doing as if the goods were his

his own, will not warrant his truſting out to an unreaſonable time, viz. beyond the uſual time allowed for the commodities diſpoſed of: nor can he, by virtue thereof, accept of leſs in compoſition from an inſolvent debtor, than other creditors do; for if he does, he ſhall be anſwerable to his employer out of his own eſtate.

If the factor's commiſſion be limited, he muſt take care to keep by it; for no reaſon can juſtify his receding in any manner from it; no not the probability of greater advantage by another management: and therefore, if a factor, having orders to ſell goods for ready money, ſhall adventure, upon the offer of a higher price, to give truſt, and afterwards the buyer prove inſolvent, the factor ſhall be anſwerable to the employer.

If a factor ſell his employer's goods on time, and, after the day of payment is elapſed, ſell goods of his own to the ſame perſon, for ready money, (the money due for the employer's goods being ſtill unpaid); and if the ſaid buyer ſhould afterwards prove inſolvent, the factor is obliged to make the money good to his employer; becauſe he ought not to accept of payment for himſelf to his employer's loſs.

If goods are conſigned to a factor, and, upon arrival of the ſhip, he ſhall make a falſe entry at the cuſtomhouſe, or land them clandeſtinely, and the goods happen to be ſeized; in this caſe the factor ſhall make good the loſs to the employer. But if the factor makes his entry according to the invoice, or letter of advice, and there then happens to be a miſtake, the factor ſhall be acquitted, and the loſs ſhall fall upon the employer.

If a factor, in receiving payment for his employer's goods, take counterfeit or bad money, he is liable for the loſs; but if he receives money which afterwards is leſſened in value by edict or proclamation of the king of the country wherein he reſides, the factor ſhall be acquitted, and the merchant ſhall bear the loſs.

If, after a factor buys goods purſuant to orders, the price advanceth, and he fraudulently convert the gain of it to his own uſe, the employer, upon proof thereof, may, according to the cuſtom of merchants, recover damages off his factor.

If a factor, without advice, and for his own benefit, ſell goods which he had formerly bought by his employer's order, the employer, upon proof thereof, may recover the gain off the factor, and have him alſo amerced for the ſame.

If a factor ſell his employer's goods to a man diſcredited, who proves inſolvent before payment, the factor ſhall pay for the ſaid goods, unleſs he can prove that it was not publicly known, and that he was ignorant of it, or that he truſted the man for goods of his own alſo.

If a factor, without advice, make returns to his employer in prohibited goods, the factor, in caſe the goods be ſeized, ſhall bear the

the loſs; but if the factor ſhall be guilty of any unlawful deed in conſequence of his employer's order, the employer ſhall bear the loſs, and the factor ſhall be amerced.

If a factor be robbed of his employer's goods, or if goods receive damage in the factor's cuſtody, not through his negligence, but merely by accident, the employer ſhall bear the loſs.

If a factor receive orders from his employer to inſure his ſhip or goods, and he (having money or effects in his hands) neglect to do it; if the ſhip happen to be caſt away, the factor, by the cuſtom of merchants, ſhall be anſwerable to the employer for the loſs.

If a factor wrong his employer or himſelf by errors in accounts, ſatisfaction is to be made by the factor to the employer, or by the employer to the factor, by paying not only the ſum erroneouſly charged or omitted, but alſo the intereſt thereof: and hence it is uſual for a factor to conclude his invoices by writing *Errors excepted.* And in regard a factor is not anſwerable for his employer's outſtanding debts, (provided he ſold his goods to perſons of credit), it is ordinary to conclude the accounts of ſales, by writing *Errors and bad debts excepted.*

CHAP. V.

A ſhort hiſtory of the trading companies in Great Britain; with an account of her exports and imports to and from foreign nations.

§ 1. *A ſhort hiſtory of the trading companies in Great Britain.*

THE trade of Great Britain with foreign nations is carried on, partly by companies, and partly by private merchants. The moſt conſiderable companies are theſe nine.

1. The moſt ancient trading company in Britain, is that which goes now by the name of the *Hamburgh company.* They were originally called *Merchants of the Staple*, and afterwards, *Merchants Adventurers.* They were firſt incorporated in the reign of King Edward I. *anno* 1296, and obtained leave of John Duke of Brabant to make Antwerp their ſtaple or mart, where the woollen manufactures at that time flouriſhed. The ſtaple was afterwards removed to Calais, and from that to other places; and in the reign of

of Queen Eliſabeth, to Hamburgh, where it ſtill continues. But private merchants are now allowed the privilege of this trade, upon paying a very ſmall ſum to the company.

2. The company next incorporated, was that of the Ruſſia merchants, in the reign of Queen Mary, who were impowered to trade to all lands, ports, and places, in the dominions of the Emperor of Ruſſia. This company is not very conſiderable at preſent; the trade to thoſe places being moſtly carried on by private merchants, who are allowed that privilege on payment of five pounds Sterling.

3. The next company is the Eaſtland company, formerly called *Merchants of Elbing*, a town in Poliſh Pruſſia, being the port they principally reſorted to in the infancy of their trade. They were incorporated the 21ſt of the reign of Queen Eliſabeth, and impowered to trade to all places within the Sound, except Narva, the only Ruſſian port at that time in the Baltic. This company, like the former, is now inconſiderable, the trade to Norway and Sweden being laid open to private merchants by act of parliament.

4. The Turky or Levant company was alſo erected in the reign of Queen Eliſabeth, and their privileges confirmed and enlarged in the reign of King James I. being impowered to trade to the Levant, or eaſtern part of the Mediterranean; particularly to Smyrna, Aleppo, Conſtantinople, Cyprus, Grand Cairo, Alexandria, &c. This trade is alſo now laid open to private merchants, upon paying a ſmall conſideration.

5. The Eaſt-India company comes next, which was incorporated about the 42d of Queen Eliſabeth, anno 1600, and impowered to trade to all countries to the eaſtward of the Cape of Good Hope, excluſive of all others. But about the year 1698, application being made to the parliament by private merchants, for laying this trade open, an act paſſed, impowering every ſubject of England, upon raiſing a ſum of money, for the ſupply of the government, to trade to thoſe parts. Upon which a great many ſubſcribed, and were called the *New Eaſt-India company*. But the old company being maſters of all the forts on the coaſt of India, the new company found it their intereſt to unite with them, and trade with one joint ſtock; and have been ever ſince ſtyled the *United Eaſt-India company*. The moſt conſiderable forts, factories, and places of trade, wherein this company are concerned, are theſe following, viz. Mocha, or Moco, Aden, Maculla, Shahare, Dofar, Muſcat, in Arabia-Felix; Baſſora, Iſpahan, Gombroon, in Perſia; Cambaya, Amedabad, Baroch, Swalley, Surat, upon the ſouth-weſt coaſt of the Great Mogul's empire; Bombay, Dabul, Carwar, on the coaſt of Decan; Tellechery, Calecut, Anjengo, on the coaſt of Malabar; Fort St David's, Conymere, Fort St George, on the coaſt of Coromandel; Maſulapatan, Vizzagapatan, Ballaſore, Fort William, Hugly, Caſſunbazar, Dacca, Malda, in the bay of Bengal,

Bengal, and mouth of the river Ganges; Achin, Bantal, Cattoun, Ippo, Marlborough Fort, Sillebar, in the iſland of Sumatra; Canton, Amoy, Chuſan, in China.

6. The Royal African company was incorporated 14th Charles II. and impowered to trade from Sallee in South Barbary, to the Cape of Good Hope, and to erect forts and factories on the weſtern coaſt of Africa for that purpoſe. But this trade was laid open by act of parliament, anno 1697, and every private merchant permitted to trade thither, upon paying the ſum of 10 l. towards maintaining the forts and garriſons. This company, for ſecuring their commerce, erected ſeveral forts and factories on the coaſt; the moſt remarkable whereof are theſe, viz. on the north part of Guinea, James Fort, upon an iſland in the river Gambia, Sierra de Leon, and Sherbro; and on the ſouth part of Guinea, viz. on the gold coaſt, Dick's Cove, Succunde, Commenda, Cape Coaſt Caſtle, Fort Royal, Queen Anne's Point, Charles Fort, Annamabo, Winebah, Shidoe, Acra.

7. The Canary company was alſo incorporated in the reign of King Charles II. anno 1664, and impowered to trade to the Seven iſlands, anciently called the *Fortunate*, and now the *Canary Iſlands*. This company ſtill retain their privilege.

8. Hudſon's Bay company is of a pretty old ſtanding, and trades to Hudſon's Bay, (from which the company takes their name), and the places about. They make a very advantageous trade, by exporting woollen goods, haberdaſhery wares, knives, hatchets, arms, and other hard ware; and, in return, they bring back ſkins, beaver, and furs.

9. The laſt of all the trading companies, is that of the South-ſea, eſtabliſhed by act of parliament in the 9th of Queen Anne, and veſted in the ſole trade to and from all lands and kingdoms on the eaſt ſide of America, from the river Oroonoko to the ſouthermoſt part of Terra del Fuego, and from thence to the northernmoſt part of America on the weſt ſide.

§ 2. *The exports and imports of Great Britain to and from foreign nations.*

Britain exports to China, India, and Perſia,

GReat quantities of bullion, lead, all ſorts of Engliſh cloth, eſpecially broad cloth, ſtuffs, callimancoes, long-ells, and ſome other goods, which are the product or manufacture of this kingdom.

Our imports from theſe places are, china-ware, tea of all ſorts, cabinets, raw and wrought ſilks, muſlins, calicoes, cotton cloths,

coffee, canes, diamonds, drugs of a vaſt many kinds, grocery-wares of various ſorts, and many other kinds of goods. Of which Mr Gee ſuppoſes as much re-exported to foreign nations, as repays all the bullion carried to theſe places, and a conſiderable balance beſides.

Britain exports to Africa,

Linen and woollen manufactures, knives, ſciſſars, ſmall looking-glaſſes, ſtrong waters, pewter diſhes, beads, and other toys.

Our returns are, gold duſt, red wood, elephant-teeth, Guinea grain, gum, oſtrich-feathers, amber, ebony, cryſtal, and great numbers of negroes carried to the plantations in America. From the coaſt of Barbary we have rice, figs, raiſins, dates, almonds, and copper. The great advantage of the African trade is, that it carries no money out, ſupplies our plantations with negroes, and brings in a great deal of bullion for negroes ſold to the Spaniſh Weſt Indies.

Britain exports to the Canary iſlands,

Bays, kerſeys, ſerges, Norwich ſtuffs, and other woollen manufactures; ſtockings, hats, fuſtians, haberdaſhery wares, tin, hardware; alſo herrings, pilchards, ſalted fleſh, grain, linens, pipe-ſtaves, hoops, and ſome other commodities.

Our returns are, Canary wines, logwood, hides, indigo, cochineal, and ſome few commodities which are the product of the Weſt Indies.

Britain exports to Turky,

Broad cloth, long-ells, tin, lead, ſome iron, ſome French and Liſbon ſugars, and ſome bullion.

Our returns are, raw ſilk, grogram yarn, dying ſtuffs, drugs, ſoap, leather, cotton, oil, ſome fruit, as currants, raiſins, vitriol, ſulphur, opium, gauls, balm, box-wood, mohair. The balance of this trade is thought to be in our favour.

Britain exports to Italy,

Broad cloth, long-ells, bays, druggets, callimancoes, camblets, and other ſtuffs, leather, tin, lead, fiſh, as pilchards, herrings, ſalmon, Newfoundland cod, ling, logwood, &c.

Our returns are, raw, thrown, and wrought ſilk, wine, oil, ſoap, olives, ſome dyers wares, anchovies, brimſtone, carpets, ſcented gloves, necklaces, and ſome other things. The balance of this trade is thought to be conſiderably againſt us.

Britain exports to Spain,

Broad cloth, druggets, callimancoes, bays, ſtuffs of divers kinds, leather, fiſh, tin, lead, corn, linen, &c.

Our

Our returns are, wine, oil, fruit of divers kinds, wool, indigo, cochineal, and dying ſtuffs, tent, &c. The balance is ſuppoſed but very ſmall in our favour.

Britain exports to Portugal,

Broad cloth, druggets, bays, long-ells, callimancoes, perpets, ſays, kerſeys, flannel, and all ſorts of ſtuffs; alſo tin, lead, leather, fiſh, corn, and other things.

Our returns are, wine, oil, ſalt, and fruits, as oranges, lemons, almonds, figs; alſo ſaffron, ſoap, white marble, liquorice, ſhumack. There is a conſiderable balance in our favour.

Britain exports to France,

Tobacco, horn plates, tin, ſome lead, ſome flannels, corn in time of ſcarcity, wool, coals, alum.

Our imports are, wine, brandy, linen, fine lace, fine cambrics, cambric lawns, brocades, velvets, ſalt, paper, prunes, cheſnuts, &c. There is here a balance againſt us of no leſs than L. 500,000.

Britain exports to Flanders,

Serges, a few flannels, a very few ſtuffs, ſugar, tobacco, tin, and lead.

Our imports are, fine lace, fine cambrics, and cambric lawns, whited linens, threads, tapes, incles, and divers other commodities, to a very great value. The balance very much againſt us, being at leaſt L. 250,000.

Britain exports to Holland,

Broad cloth, druggets, long-ells, ſtuffs of a great many ſorts, leather, corn, coals, ſugars, tobacco, rice, ginger, pitch, tar, with Eaſt-India and Turky goods.

Our imports are, great quantities of fine hollands, threads, tapes, incles, whale-fins, braſs-battery, madder, lintſeed, flax, argol, wainſcot, clap-board, &c. The balance is conſiderably for us.

Britain exports to Germany,

Broad cloth, druggets, long-ells, ſerges, ſtuffs, tobacco, ſugar, ginger, tin, lead, Eaſt-India goods, and ſeveral other commodities.

Our imports are, prodigious quantities of linen, linen yarn, kid-ſkins, tin-plates, and a great many other commodities. The balance is very near as much againſt us in this trade as in that of France.

Britain exports to Denmark, Sweden, and Norway,

Guineas, crown-pieces, bullion, ſome tobacco, a few coarſe

woollens, meal, malt, beef, tallow, ſalt, coal, ſome linen, lead, butter, herrings.

Our imports are, deal-boards, fir-timber, ſpars, plank, iron, copper, wire of iron and copper, tar, wainſcot, pipe-ſtaves, great guns, mortars, bullets. We pay them a very great balance, amounting near to L. 390,000.

Britain exports to Ruſſia,

Some coarſe cloth, long-ells, worſted ſtuffs, tin, lead, tobacco, and a few other commodities.

Our imports are, hemp, flax, linen cloth, linen yarn, Ruſſia leather, iron, furs, potaſhes, timber, train-oil, tallow, &c. to an immenſe value. The balance is againſt us here above L. 400,000 *per annum*.

Britain exports to Ireland,

Books, bark, bottles, candle-wick, wool-cards, coals, coffee, wheat and barley, drapery, drugs, alum, cochineal, indigo, log-wood, iron, ſteel, lead, cambrics, hollands, lawns, muſlins, millinery wares, calicoes, ſilks, raw, thrown, and manufactured, ſalt, pewter and tin, whalebone, wood, cotton, and cotton yarn, grogram yarn, ſaltpetre, groceries of fruits and ſpice, battery and braſs ſhruff, copper plates, red-wood, earthen ware, glaſs, ſugars, gold and ſilver thread and lace, hops, ſlates, ſnuff, camblets, fuſtians, ſtockings, pitch, tar, cyder, tea, tobacco, fans, gloves, paper, hats, garden-ſeeds, hemp, apples, malt, wine, and ſome other commodities, to the value of L. 500,000 *per annum*.

Our imports are, linen and linen yarn, wool, woollen and worſted yarn, copper ore, feathers, hair, raw hides, kelp, calve-ſkins, goat and kid ſkins, ſheep and lamb ſkins, rabbit-ſkins, tallow, beef, mutton, butter, cheeſe, candles, fiſh, flannel, frieze, horſes, pork, rape-ſeed, ſoap, and ſome other commodities, to the value of near L. 500,000 *per annum*.

Britain exports to New England,

All ſorts of woollen manufactures, linen, ſail-cloth and cordage for rigging their ſhips, haberdaſhery, hard-ware, &c.

Our returns are, pitch, tar, and turpentine, with ſome ſkins, pipe-ſtaves, maſts, pine, cedar, &c.

Britain exports to New Jerſey, New York, and Penſylvania,

Broad cloth, kerſeys, druggets, ſerges, and manufactures of all kinds.

Our returns are in gold and ſilver, with ſome ſmall quantity of wheat, flax, and hemp.

Britain

Britain exports to Virginia and Maryland,

All manner of cloathing and houſehold goods, iron manufactures of all ſorts, ſaddles, bridles, braſs and copper wares, and, in ſhort, a part of all our manufactures.

Our returns are, tobacco, both for home-conſumpt and re-exportation, tar, pitch, turpentine, and ſome lumber.

Britain exports to Carolina,

The ſame commodities as to Virginia, viz. cloths, and all ſorts of manufactures.

Our returns are, rice, deer-ſkins, buck-ſkins, beaver, and ſome ſmall quantity of raw ſilk and tobacco.

Britain exports to the ſugar plantations,

Cloathing of all kinds, both linen, ſilk, and wollen, wrought iron, braſs, copper, all ſorts of houſehold-furniture, and a great part of their food.

Our returns are, ſugar, ginger, rum, molaſſes, cotton, indigo, cocoa-nuts, pymento, tamarins, lime-juice, ſome gold and bullion, which, at an average, is, from Jamaica, about L. 550,000 value *per annum*; from Barbadoes, about L. 250,000 value; from the Leeward iſlands, viz. Antigua, St Chriſtopher's, Nevis, Montſerrat, Barbuda, Anguilla, Spaniſh Town, Tortola, and the reſt of the Virgin iſlands, about L. 650,000 value.

CHAP. VI.

The produce and commerce of the ſugar colonies, viz. Jamaica, Barbadoes, and the Leeward iſlands; with a ſpecimen of the accounts kept by the factors or ſtorekeepers there; as alſo, a brief explication of wharf and plantation accounts.

SECTION I.

The produce and commerce of the ſugar colonies.

THE produce or commodities of the growth of Jamaica and the Weſt Indies are, as formerly mentioned, Muſcovado and clayed ſugar, rum, molaſſes, ginger, coffee, cotton, pymento, mahogany, fuſtic, logwood, black ebony, tamarins, and a few other commodities. Theſe, however, are not the only things to be found in the Weſt Indies: for thither is imported from Africa, and the Spaniſh ſettlements in America, gold in grain, in bars, and coin;

coin; virgin and coined ſilver, elephant-teeth, logwood, nicaragua and red woods, lignumvitæ, tortoiſe-ſhell, cocoa, Malagata pepper, jallop, quickſilver, Jeſuit bark, ſnake-root, ſarſaparilla, aloes, caſſia fiſtula, indigo, balſam of Peru and Tolu, &c.

But the ſugar-cane is the glory of the Weſt Indies, and the ſugar and rum thence ariſing may be called the ſtaple commodities of theſe iſlands. The quantity of ſugar is ſo very conſiderable, that, at an average, the yearly produce is ſuppoſed to exceed 100,000 hogſheads, each hogſhead containing 12 C. weight; and of theſe 70,000 hogſheads are annually imported into Great Britain. The reſt is either conſumed in the Weſt Indies, or exported to the Britiſh colonies in North America. The ſugar as well as the rum made in Jamaica, is generally preferred to that which comes from any of the other iſlands.

The ſugar-trade creates employment and gives bread to a multitude of people. There are reckoned at preſent in the Weſt Indies at leaſt 130,000 people, I mean whites, or white people, all originally natives of Great Britain; of which 70,000 are computed to be in Jamaica, and near 50,000 in Barbadoes. Beſides theſe, there are ſtill a greater number of negroes employed in dreſſing the grounds, raiſing the cane, and other parts of the ſugar-work. Upon a parliamentary inquiry into the ſtate of the trade to Africa in the year 1728, it appeared, that, in the ſpace of three years, the negroes imported from Africa at Jamaica, Barbadoes, and Antigua, amounted to 42,000, beſides what were carried to St Chriſtopher's, Nevis, and Montſerrat; and the number of negroes juſt now in the Weſt Indies is computed to be at leaſt 220,000; whereof 120,000 in Jamaica, and 80,000 in Barbadoes.

This branch of trade not only employs multitudes abroad in the colonies, but cuts out work for a vaſt deal of people at home. An immenſe number of Britiſh artificers, manufacturers, and merchants, are hereby not only maintained, but many of them enriched, and ſeveral thouſand ſailors provided in buſineſs and bread. The people of the ſugar colonies ſcarce wear, eat, or drink, any thing but what comes from Britain, Madeira wine and rum punch excepted. The Weſt Indies is a market for all kind of wares, and for all ſorts of proviſions, from Britain and Ireland. This gives encouragement and life to agriculture, to manufactures, to fiſheries, to trade and navigation. It appeared from the cuſtomhouſe books, a few years ago, that the value of the annual exports from Great Britain to the ſugar-colonies amounted to L. 500,000 Sterling; to which if we add the value of our exports to the Madeiras and Guinea, for purchaſing wine and negroes to be carried thither, it will greatly augment the ſum, and further ſhow the uſefulneſs and importance of theſe colonies to their mother-country. The principal ports in Britain that trade with the Weſt Indies, are, London, Briſtol,

ſtol, Liverpool, and Glaſgow; and Britiſh veſſels carry thither vaſt quantities of proviſions from Cork in Ireland.

The whole continent, too, of North America, viz. New England, New York, Penſylvania, Maryland, Virginia, and Carolina, carry on a trade with the Weſt Indies; importing thither ſuch goods and proviſions as are the growth of theſe ſeveral plantations; and, in return, carrying home ſugar, rum, molaſſes, and caſh, being moſtly Spaniſh coins.

Goods ſent from Britain to the ſugar-colonies for ſale, are generally conſigned to factors there; or ſometimes factors are ſent over and ſettled in the colonies by Britiſh merchants who employ them. Two, three, or four of theſe factors are commonly joined in company or partnerſhip, that, in caſe of the death of any of them, the buſineſs may nevertheleſs be carried on by the ſurviving partners; and ſo the employers in Britain ſuffer no loſs, at leaſt not have their affairs thrown into confuſion, or any ſtop put to their trade, by ſuch an accident. This precaution is the more neceſſary, as the Weſt Indies are reckoned a ſickly climate.

A partnerſhip of factors being thus eſtabliſhed, they provide themſelves in a ſhop or houſe, to lodge or ſtow their goods in; and ſuch a houſe is commonly called a *ſtore*. Under them they have clerks or ſtorekeepers, who are conſtantly employed in attending the ſtore, and writing up the books. A ſingle factory of this kind is capable of tranſacting buſineſs for ſeveral merchants, or for ſeveral companies of merchants, in Britain.

The commiſſion allowed to factors in the ſugar-colonies was formerly very high. At preſent it is 5 *per cent.* on ſales, 3 *per cent.* for inſuring the debts, and 5 *per cent.* on returns. By inſuring the debts, I mean, that the factor is accountable for them; ſo that if any perſon to whom he ſells his employer's goods on truſt, ſhould turn inſolvent, the loſs is the factor's, not the employer's. And this is conſtantly the caſe in the ſugar colonies, unleſs the employer, to avoid paying the 3 *per cent.* ſignify to the factor, that he chuſes to run the riſk of the debts himſelf. When the factor is accountable for the debts, the ſales are conſidered as ready money, and the neat proceeds ought to be remitted in ſix months at furtheſt after the goods are ſold. Factors too have an allowance of 3 *per cent.* on ſales, in name of ſtorage; but this does not extend to the ſale of negroes, becauſe negroes are commonly lodged in the ſhip till diſpoſed of.

It is uſual for factors, upon the ſale of negroes, or of any valuable parcel of goods, or when a debt has been long outſtanding, to ſecure payment, by taking a bond of the buyer, or ſometimes a mortgage, that is, a conditional right to ſome houſe, piece of land, or other ſubject; and the intereſt thence ariſing is an allowed gain to the factor, for his taking care of the debts. Bonds of this kind, with

with ſome factors, are numerous, and the profits of them pretty conſiderable.

It is cuſtomary for factors to have the benefit of ſelling all ſorts of liquor-caſks, except puncheons. Some too are intitled to coffers, boxes, wrappers, &c.; but the extent of the perquiſites of this kind depends upon paction with their employers.

When a ſhip arrives with conſigned goods, it is the factor's buſineſs to inſpect the goods at landing; and if there be any appearance of damage or breakage, he ought to cauſe them be turned up on the wharf, in order for a ſurvey. This is to be done in the preſence of two merchants, called on purpoſe to atteſt the ſurvey. The factor muſt tranſmit the ſurvey, thus atteſted, to his employers in Britain, in order to aſcertain to them the quantity of the damage, breakage, or defect in any parcel of goods. By this conduct, the factor removes all ſuſpicion of unfair practices, gives ſatisfaction to his employers, eſtabliſhes his own character, and paves the way for greater truſt and further employment.

After goods are landed, it is not prudent to let them lie long on the wharf; for the heat in that country is apt to ſour liquors, taint proviſions, and ſpoil ſeveral other ſorts of goods. The factor, therefore, to prevent all misfortunes of this kind, ought immediately to hire negroes to roll or carry the goods to the ſtore; where he muſt take care to have them lodged or ſtowed in a proper manner, viz. ſo as the goods may receive leaſt damage by lying there, and that things which require to be ſold off ſooneſt may be readily come at.

When a factor has got a conſignment lodged in his ſtore, the next part of his duty is, to inform the public that he has ſuch goods for ſale: and this he does, by fixing up billets or placards in public places; or, which is now more common, at leaſt in Jamaica, by publiſhing an advertiſement for that purpoſe in the newspapers. Intimations of this ſort are found to be extremely neceſſary; for goods may lie a long time in a ſtore, without ever being called for, unleſs buyers, by ſome ſuch method, be informed of them.

Some goods are ſold by their original invoice-weight, and are never weighed in the ſtore; ſuch as, butter, ſoap, candles, white lead. Other goods that go by weight, are all weighed by the long hundred, or 112 lb. Avoirdupois, but ſold by the ſhort hundred, viz. 100 lb. And hence it is a conſtant practice, after goods are weighed, to reduce the groſs weight to pounds; and, having ſubtracted the tare, to caſt up the price of the neat weight, at ſo much *per cent.* or *per* 100 lb.; to which is added, the price of the hogſhead, puncheon, &c. as in the following example.

Suppoſe a factor buys, for the uſe of his employer, the following hogſheads of ſugar, at 25 s. 8 d. per 100 lb.; their neat weight, and

and value, rating the hogſheads at 15 s. each, are computed thus.

N°	C.	Q.	lb.	Tare.
1	16	1	14	114
2	14	3	7	110
3	15	2	21	116
	46	3	14	340

46
46
4684
14

Anſwer 4910 lb. neat.

5250 groſs.
340 tare.

4910 neat.

This method of reduction is the ſame as multiplying the 46 C. by 112; for 46 placed below 46, with units under units, is the ſame as multiplying 46 by 2. What follows is the multiplication of 46 by 11. The 84 ſtands for the 3 Q. and has the 14 lb. placed below it. The ſum of theſe, viz. 5250, is the pounds of the groſs weight; from which deducting 340, the tare, or weight of the hogſheads, there remains 4910 lb. neat.

The value is computed by either of the following methods.

METHOD I.

lb.	s.	d.	lb.
If 100 :	25	8 : :	4910
	12		1232
d.	308		982
	4		1473
			982
f.	1232		491
		4)	60491.20
		12)	15122 3
		20)	1260 2

Value of the ſugar	63	0	$2\frac{3}{4}$
3 hogſheads at 15 s.	2	5	0
Total value L.	65	5	$2\frac{3}{4}$

METHOD II.

4910
308
3928
1473
12) 15122.80
4
f. 3.20
20) 1260 2

Value of the ſugar	63	0	$2\frac{3}{4}$
3 hogſheads at 15 s.	2	5	0
Total value L.	65	5	$2\frac{3}{4}$

In the first method 60491 is farthings, being the quotient of 6049120 divided by 100; and 20, on the right hand of the point, is the remainder, equal to $\frac{20}{100}$, or $\frac{2}{10}$ of a farthing, and neglected. In the second method 15122 is pence, being the quotient of 1512280 divided by 100; and 80, on the right hand of the point, is the remainder, equal to $\frac{80}{100}$, or $\frac{8}{10}$ of a penny; which reduced gives 3 farthings, and $\frac{20}{100}$, or $\frac{2}{10}$ of a farthing, as in the other method.

Factors sometimes have occasion to sell goods by advance on the invoice. Thus, suppose the value of a parcel of goods, as rated in the invoice, to be L. 50, and the factor has an offer made him of 72 *per cent.* advance on the invoice; the factor, by accepting this offer, agrees to sell the parcel of goods for L. 86 plantation-currency. When exchange with the plantations is about 40 *per cent.* 75 *per cent.* advance is in general esteemed a proper bargain both for buyer and seller. But the course of trade is for ever varying, and some sort of goods require a much higher advance than others.

The method of computing the advance may be learned from the following example.

Suppose the prime cost of a parcel of goods in the invoice to be L. 37 : 8 : $1\frac{1}{2}$, and the advance to be 75 *per cent.* their value in the sale may be cast up as follows.

	l.	*s.*	*d.*
If 100 : 75 : :	37	8	$1\frac{1}{2}$
	20		
	748		
	12		
	8977		
	4		
	35910		
	75		
	17955		
	25137		
4)	26932.50		
12)	6733		
20)	561	1	
Advance L.	28	1	1

Carried forward.

Brought forward,	Advance	L. 28	1	1	
	Prime coſt	L. 37	8	1½	
	Value in the ſale	65	9	2½	plantat.-currency.

See examples of goods ſold *per* advance, Jan. 12. and April 5.

With conſigned negroes the factor receives no formal invoice, as he does with other goods. The captain of the veſſel only, upon his arrival, delivers to the factor a note or memorandum, ſpecifying what number of negro men, women, boys, and girls, he has on board for ſale, excluſive of the privileged ſlaves belonging to himſelf, to the doctor, or any other perſon. The factor upon this takes the charge of the cargo, and ſells off the negroes as he would do any other ſort of merchandiſe; with this difference only, that negroes are generally ſold either for ready money, or on bond, or mortgage. As negroes, by long keeping, turn out an expenſive cargo, daily-maintenance adding conſiderably to the prime coſt, factors think it their duty to diſpoſe of them as ſpeedily as poſſible; and always endeavour to manage ſo as to be able to remit, if not the whole, at leaſt a large ſhare, of the neat proceeds by the return of the ſhip.

Veſſels from Africa, beſides negroes, import a great many kinds of goods; but theſe are generally for the benefit of the captain, doctor, &c. I ſhall only further obſerve, that a cargo of negroes is not always conſigned to a particular factor: for it is often left to the captain to employ any factor he thinks proper, who will ſubſcribe to certain terms propoſed by the merchant in Britain, and find ſecurity for his performance of the articles ſtipulated.

Planters, and people who live in the country, frequently employ their friends or agents in town to purchaſe goods at the ſtores for their uſe; and in this caſe, it is a common practice with the ſtorekeepers, after entering the ſales in the *Waſte-book*, to affix to the entry the mark put upon the goods, viz. the initial letters of the perſon's name for whoſe uſe they were purchaſed, that they may the better know whom to apply to for payment, in caſe the agent ſhould happen to die or fail. See Jan. 20. April 15. May 27.

Factors, for the ſpeedy cloſing of a ſale, ſometimes find it neceſſary to expoſe the remaining goods to auction; and this they call *ſelling at vendue*: in which caſe it is cuſtomary for the factor to reſerve only for himſelf the 3 *per cent.* ſtorage on the auctioned goods, and allow the 5 *per cent.* commiſſion to the purchaſer, who has the goods again to diſpoſe of: or, inſtead of expoſing the remaining goods to auction, the factors ſometimes take them to themſelves at the current price, and afterwards diſpoſe of them for their

own account. And in both theſe caſes, the goods thus diſpoſed of are conſidered as ſold for ready money; and the value ought to be remitted accordingly. But it is reckoned unfair dealing in a factor, to take any goods to himſelf, if he have the ſame kind of goods on hand from any other employer. See March 12. 15. and May 4.

It is the factor's part to pay all charges: which are of various ſorts; ſuch as,

1. *Freight*, computed *per* tun, *per* month, or by the run, according to agreement in Britain. The freight of a Guineaman with negroes is called *Coaſt-commiſſion*, being commonly L. 4 in every L. 104, or $\frac{1}{26}$ of the groſs, or of the neat proceeds of the cargo. But this too depends upon paction. Beſides the Coaſt commiſſion, the factor pays the doctor's fee, which is commonly 1 s. *per* head on all ſlaves ſold. To this add the charges of maintenance, medicines, &c.

2. *Import-duties*, viz. the duties on goods imported paid to the receiver-general. It is only a few ſorts of goods that pay duty; the chief of which, with their rates, are theſe following.

	l.	*s.*	*d.*	
Wines from the Weſtern iſlands, pay of duty,	12	0	0	*per* tun.
Spaniſh and Madeira wines,	6	0	0	*per* tun.
Wines from any other place,	5	0	0	*per* tun.
Ale, beer, and cyder,	2	0	0	*per* tun.
Ginger,	0	15	0	*per* C.
Cocoa in ſhips of the colony,	0	15	0	*per* C.
Cocoa in other veſſels,	1	0	0	*per* C.
Refined ſugar,	0	0	6	*per* tun.
Tobacco,	0	0	4	*per* pound.
Cotton and indigo,	0	0	3	*per* pound.
Negroes,	0	10	0	*per* head.

There is alſo an inland duty on negroes, of 20 s. *per* head: but this is paid by the purchaſer.

3. *Wharfage* and *negro-hire*. The former of which is the charges paid in landing goods at any wharf, and has no fixed rate, but is more or leſs according to the throng of buſineſs, and the plenty or ſcarcity of wharfs. Negro-hire is money paid for the uſe of negroes to roll caſks, carry goods, and do other ſervile work about the ſtore; and is commonly eſtimated at one half the amount of the wharfage. Theſe two are generally charged in one article.

4. *Commiſſion* and *ſtorage*. Theſe two have been already explained; and are not, ſtrictly ſpeaking, money paid by the factor, ſave only

only that he has the rent of his ſtore to pay out of the latter; but both of them are a charge againſt the employer, and generally paſs in one article. The mercantile method of computing them is exhibited in the following example.

Suppoſe a cargo of conſigned goods is ſold for L. 675 : 18 : 8, the commiſſion and ſtorage, at 8 *per cent.* is L. 54 : 1 : $5\frac{3}{4}$, caſt up thus.

		l.	*s.*	*d.*
If 100 : 8 : :		675	18	8
				8
L.		54.07	9	4
		20		
s.		1.49		
		12		
d.		5.92		
		4		
f.		3.68		

Some other articles of charges may now and then occur in buſineſs; but theſe mentioned above are the moſt common, and the moſt conſiderable. The charges deduced from the amount of the ſales, gives the neat proceeds: which the factor, however, is not bound to remit till payment is received, unleſs when he inſures the debts, draws 3 *per cent.* for his riſk, and ſo becomes accountable for them: in which caſe he is obliged, as was formerly obſerved, to remit the neat proceeds within ſix months after the ſale of the goods.

When a ſale is finiſhed, and the debts paid in, it is then the factor's duty to make returns to his employer; and the value of the returns, with the commiſſion charged on them, ought to exhauſt the neat proceeds. It would be fooliſh in a factor, without a ſpecial order, to make returns to a higher value; and they ought not, in juſtice to the employer, to be leſs. Having therefore the amount of neat proceeds, and the rate of commiſſion, the value of returns to be made may be computed, as in the following example.

Suppoſing the neat proceeds of a ſale to be L. 620 : 12 : $6\frac{1}{2}$, and the rate of commiſſion 5 *per cent.*; the value of the returns to be made is thus caſt up.

If

L. s. d.

If 105 : 100 : : 620 12 6½

20

12412 Value of returns, - 591 1 5½

12 Com. on ditto, at 5 *per cent.* 29 11 1

148950 Sum equal to neat proceeds, 620 12 6½

4

595802

100

105) 59580200 (567430

525

708

630

780

735

452

420

320

315

(50)

(4

12) 141857 2 *f.*

2|0) 1182|1 5 *d.*

L. 591 1 *s.*

From the above operation it is obvious, the method of finding returns to be made, is the ſame with that of computing the preſent worth of a ſum of money payable at the end of one year; and the anſwer will be the ſame, provided the rate of intereſt in the diſcount be the ſame with the rate of commiſſion.

When a factor has occaſion to draw bills on Britain, he makes out three, and ſometimes four, of the ſame tenor and date; and this is called *a ſet of exchange*. One of theſe bills is kept by the remitter, and the reſt are tranſmitted by different veſſels to the perſon in whoſe favour they are drawn or indorſed. They are commonly drawn payable ſixty days after ſight, and frequently of the following form.

Kingſton,

Kingſton, Jamaica, Jan. 2. 1769.
Exchange at 40 per cent. for L. 300 Sterling.

Sir.

Sixty days after ſight, this my firſt of Exchange, ſecond and third of the ſame unpaid, pay to George Bentley merchant, or order, three hundred pounds Sterling, value of him, and place the ſame to account, without further advice from

Your humble ſervants,

To Meſſ. Buckley and Brent,
merchants in London.

Gordon and Grant.

In drawing the ſecond bill, ſay, *firſt and third unpaid*; and in drawing the third, ſay, *firſt and ſecond unpaid.*

Sometimes the bill concludes, *as per advice*; and in this caſe, a letter of advice, ſigned by the drawer, is ſubjoined to the bill: but the more uſual way, among great traders at leaſt, is, *without further advice.*

SECTION II.

A ſpecimen of the accounts kept by the factors in the ſugar-colonies.

THE books uſed by the factors in the ſugar-colonies, are the five following, viz. 1. The *Invoice-book.* 2. The *Waſte-book*, with its ſubſidiaries. 3. The *Journal.* 4. The *Ledger.* 5. The *Sales-book.*

I. *Of the Invoice-book.*

THE Invoice-book conſiſts of two or more quires of large paper, bound in folio, and not ruled. Into this the factor copies all the invoices he receives with conſigned goods from his employers. The invoices by this means are preſerved, and the factor thereby enabled not only to review recent tranſactions, but to go back, and reviſe any part of his paſt dealings; ſo as to reſolve any doubts that may ariſe in his own mind, or to ſatisfy thoſe of any other perſon. The invoices may be conſidered as ſupplying the place of an inventory to the factor; and they are indeed all the inventory he has occaſion for. They contain a ſtock in truſt, and are the foundation of all his dealings. From the invoices too are headed the Sales-book, as will be taught afterwards.

The Invoice-book, or liſt of invoices, contained in the following ſpecimen, are,

1. A ſmall cargo of goods ſhipped for Jamaica by George Buchan of

of London, on board the ſhip Swan. In the ſale of this cargo, the factors are allowed 3 *per cent.* for inſuring the debts, and the benefit of all the boxes; but neither of theſe advantages are allowed in any of the following ſales.

2. A cargo of merchandiſe ſhipped by Robert Green and company of Briſtol, on board the Sarah; but this veſſel, in her way to Jamaica, calls at the Madeiras, and takes in wine on account and riſk of the ſame employers.

3. A cargo of goods ſhipped by John Scot and company of Glaſgow, on board the Cæſar; this veſſel in like manner, in her way to Jamaica, calls at Cork in Ireland, and takes in proviſions on account and riſk of the Glaſgow employers.

4. A cargo of conſigned negroes from Africa, on board the Roſe of Liverpool, on account and riſk of Martin Steel and company merchants there.

II. *Of the Waſte-book, and its ſubſidiaries.*

THE Waſte-book, as to its form, and manner of ruling, is the ſame as in proper trade; ſave only that it has a column on the left hand, in which are placed figures, pointing out the page of the Sales-book to which goods ſold are carried.

Factors indeed have occaſion to buy as well as ſell goods; and this they often do when the markets are low, in order to ſerve their employers at the cheapeſt rates. They have occaſion alſo to ſhip off returns to their employers, or make remittances in bills. But as none of theſe tranſactions go to the Sales-book, they have conſequently no referring figure prefixed to them in the marginal column of the Waſte-book.

When goods are ſold in the ſtore, it is the ſtorekeeper's province to ſee the goods packed up for carriage, to mark them as directed, and make out a bill of parcels to be ſent or delivered to the purchaſer. On the other hand, when the factor buys goods from any other perſon, the bill of parcels is ſent to the ſtore, which the ſtorekeeper enters in the Waſte-book; but before he file up the bill of parcels received, he writes on the foot of it the page of the Waſte-book where it is entered, to which he ſubſcribes his own name, or the initial letters of it, thus:

Entered W. B. page 8. *James Gordon.*

By this means the place of the Waſte-book where any bill of parcels is entered, can at any time afterwards readily be found, and the perſon who made the entry known.

The ſubſidiaries of the Waſte-book are, the Memorandum-book, and the Caſh-book.

The

The Memorandum-book is commonly of a long narrow form, and not ruled. This book is uſed in the ſtore; and contains a brief account of all goods ſold, whether for ready money, or on truſt: but buying, remitting, &c. are immediately carried to the Waſte-book, without being ever entered in the Memorandum-book. When the hours of buſineſs are over, the ſtorekeeper or clerk retires into the counting-room, and from the Memorandum-book enters the tranſactions of the day into the Waſte-book.

The Caſh-book is of a folio form, and ruled like the Ledger, and titled on the head, *Caſh Dr, Contra Cr.* The Dr ſide contains the money received, and from whom; the Cr ſide contains the money paid away, and to whom. This book is commonly written or filled up by different hands; for whoever receives the money, enters it in the Caſh-book; and when they pay in the money to the factor, he inſerts the initial letters of his name, or at leaſt the initial letter of his ſurname, in the Caſh-book, betwixt the ſum in the money-columns, and the perſon's name from whom the money was received, to ſignify that he has got the money contained in that article from the clerk or ſtorekeeper: and this is all the receipt given by the factor to his clerk. When two or more factors are joined in partnerſhip, it is uſual for them to have the caſh by turns. The Caſh-book ſerves to abbreviate the Caſh account in the Ledger, into which it is poſted monthly. But in the following ſpecimen no Caſh-book is ſuppoſed to be kept.

It remains to be obſerved, that factors differ in their practice, with reſpect to the Waſte-book and Journal. Some from the Memorandum-book, from the bills of parcels of goods bought, and from notes taken of goods ſhipped, make up a formal and regular Waſte-book. This Waſte-book they look upon as the principal book of accounts, and accordingly extend every thing in it at full length, and in all the following books refer to it for particulars. In this caſe the Journal is contracted, and uſually contains, or at leaſt needs to contain, no more than a liſt of the Drs and Crs, out of which the Ledger is to be framed. Others, again, conſider the Memorandum-book, the bills of parcels of goods bought, with the notes taken of goods ſhipped, as the only Waſte-book neceſſary; and from them directly form a large journal, called the *Day-book*, in which the Drs and Crs are aſſigned, and every thing narrated at full length. This Day-book they conſider as the principal book, and in all the ſubſequent books refer to it for particulars. From this they poſt directly to the Ledger; for a contracted Journal in this caſe is ſeldom uſed, and not very neceſſary. In order therefore to inſtruct the learner equally in both methods, I ſhall, in the following ſpecimen, firſt exhibit the tranſactions in form of a Waſte-book, and ſubjoin a ſhort Journal adapted to it; and then

deliver the ſame tranſactions, according to the other method, in a large Journal, or Day-book.

III. *Of the Journal.*

THE Journal, as to its form, and manner of ruling, is the ſame as in other branches of trade; and the entries the ſame as formerly aſſigned in factorage: only, inſtead of the general title, *A B. his account of goods*, factors in the Weſt Indies uſe, *A. B. his ſale per ſuch a ſhip*, as, *George Buchan his ſale per Swan*, or *George Buchan's ſale per Swan*. It is neceſſary to mention the ſhip's name by way of diſtinction, becauſe an employer may conſign goods to the ſame factor by different veſſels, and would not chuſe to have the ſales of them juſtled into one account, but kept ſeparate, that the profits on each may appear.

The more ordinary caſes of journalizing are theſe following, viz.

1. When you pay charges on your employer's goods, enter A. B.'s ſale *per* —— Dr to Caſh, for the ſum paid, Jan. 7. 15. March 30. May 4. July 6.

2. When you ſell your employer's goods for ready money, enter Caſh Dr to A. B.'s ſale *per* —— for the ſum received. Jan. 2. 4. 10. 25. Feb. 15. &c.

3. When you ſell them on time, charge the Buyer Dr to A. B.'s ſale per —— for the ſum due. Jan. 12. 18. Feb. 7. &c.

4. When, in order to cloſe a ſale, you take any part of his goods to yourſelf at the current price, enter Merchandiſe-account Dr to A. B.'s ſale *per* —— for their value. March 12. May 4.

5. When a factor buys any kind of goods for his own uſe on the credit of the ſtore, or from a perſon who owes him for his employer's goods, or when at clearing accounts he makes a deduction of any ſum due by himſelf to the ſaid perſon; the entry is, Factor his account-current Dr to the ſaid perſon, for the value of the goods, or of the deduction. April 2. 25.

6. When a factor ſhips off goods to his employer, or, by his order, to any other perſon, he enters thus, viz.

Employer his Account-current Dr to Sundries, viz.

To Goods ſhipped off, if formerly bought,
To Caſh, if preſently bought for ready money,
To Seller, if preſently bought on time,
} for value of the goods.
To Commiſſion and Storage-account, for the factor's commiſſion.
March 25. May 8. June 5. 10. July 7.

Any other entry the factor may have occaſion to make, will readily occur to a perſon who underſtands the preceding treatiſe of book-keeping, and has peruſed the following deſcription of the Ledger accounts: and therefore I need only further obſerve, that the

the three entries at the end of the Journal, ſubjoined to the line of aſteriſks, are not brought from the Waſte-book, but paſſed purely for the ſake of balancing the Ledger.

In the annexed ſpecimen, there are, as formerly mentioned, two Journals; the one ſhort, and accommodated to the Waſte-book; the other large, and titled *Day-b ok*, containing a minute account of all tranſactions. In this laſt, inſtead of annexing the ſums to the Crs, I have inſerted them after the Drs, being a way frequently practiſed in the Weſt Indies.

I ſhall conclude this deſcription of the Journal, by obſerving, that it would be eaſy, if the factors had a mind, to frame the Journal entries ſo as to reduce all the goods they have occaſion to purchaſe, or, for the ſpeedy cloſing of a ſale, to take off their employer's hands, to one Ledger account, under the title of *Store*. The Journal entries would, in this caſe, be as follows, viz.

1. When you buy goods, enter Store Dr to the Seller, or to Caſh if bought for ready money.

2. When you ſhip off goods formerly bought, enter Employer's account-current Dr to Store.

3. When, in order to cloſe a ſale, you take any part of your employer's goods to yourſelf, enter Store Dr to A. B.'s ſale per ——

4. When you ſell goods formerly taken to yourſelf, enter Buyer, or Caſh, Dr to Store.

N. B. When you record the ſale of ſuch goods in the Waſte-book, ſay, Sold, on account of the ſtore, &c.

IV. *Of the Ledger.*

THE Ledger is of the uſual form; but ſometimes has a column next to that which contains the day of the month, in which is inſerted the page of the Journal, or Day-book, the ſeveral entries are poſted from. This method of reference points out more readily the place poſted from, than the day of the month; for the tranſactions of a ſingle day ſometimes fill up a dozen or more pages. I have introduced theſe paginal figures in the following Ledger, and have made them refer equally to the Day-book or Waſte-book: but not to the ſhort Journal; which could not be effected, on account of the different number of pages of which it and the Day-book conſiſts. The Ledger too is commonly made of large paper, and the pages divided in the middle by a double line, from head to foot; each page by this means being made to contain a whole folio, the Dr ſide being on the left, and the Cr ſide on the right of the ſame page: but an octavo page, to which we are here confined, is a ſize rather too ſmall for exhibiting the following Ledger in this form.

The method of poſting to this Ledger, is in general the ſame

with that delivered in the preceding treatiſe of book-keeping; only the entries are much ſhorter, being conceived in fewer words, and conſequently ſooner and more eaſily made. The factor's aim is purely to mind Dr and Cr, ſo as to have the articles poſted in a brief manner, by double entry, to the reſpective ſides of the accounts to which they belong; without taking any notice of the quantity or weight of goods, or of the price or rate at which they are bought or ſold. When you want to acquaint yourſelf with any ſuch particulars, you muſt have recourſe to the Day-book, or to the Waſte-book. The perſonal accounts of this Ledger never mention the time of a debt's falling due; and the accounts of goods have no inner columns. In ſhort, this Ledger is a ſort of ſkeleton, conſiſting of mere bones and ſinews, that is, of titles and names, properly diſpoſed and connected, whoſe ſtructure and manner the reader will better underſtand by viewing the Ledger itſelf, than by any deſcription in words.

It remains now to take notice of the accounts that commonly occur in the Ledger; to ſhew what is contained on their Dr and what on their Cr ſides, what the difference of their ſides is, and how they are cloſed or balanced.

1. *Caſh-account*, No 1.

Contains upon the Dr ſide the articles of money received, and on the Cr ſide the articles paid away; the difference of the ſides is, the money remaining in the hands of the factors is their property; and to cloſe it, you muſt give it credit by the partners accounts-current, for the reſpective ſums due to each of them.

2. *Wharfage and Negro-hire*, No 16.

Theſe are commonly joined in one account; and contain, upon the Dr ſide, the charges paid in landing goods, the hire paid for the ſervice of negroes in carrying, rolling, or ſtowing goods, and doing other ſervile work about the ſtore. The Cr ſide contains the cuſtomary charge made by the factors for theſe two articles on the ſeveral ſales. The difference of the ſides is ſo much clear gain to the factors; and accordingly this account is cloſed, by being made Dr to Profit and Loſs.

3. *Commiſſion and Storage*, No 18.

Theſe are likewiſe uſually joined in one account; and contain, upon the Dr ſide, the money or rent paid for the uſe of the ſtore, commonly

commonly called the *Store-hire*. The Cr ſide contains the 8 *per cent.* (viz. 5 *per cent.* commiſſion, and 3 *per cent.* ſtorage) charged on the groſs proceeds of the ſeveral ſales; and with ſome factors it contains alſo the 5 *per cent.* commiſſion on goods ſhipped in return; but it is more uſual to carry this laſt directly to the credit of Profit and Loſs. The difference of the ſides of this account is the principal part of the factor's profits; and the account is cloſed, by being charged Dr to Profit and Loſs.

4. *Debts accountable*, No 17.

This account has nothing on the Dr ſide till the cloſing entry is made; the Cr ſide contains the 3 *per cent.* charged on ſuch ſales as the factor is accountable for the payment of, or whoſe neat proceeds he inſures. This is another branch of clear profit to the factor, provided none of the Drs prove inſolvent; and the account is cloſed, by being made Dr to Profit and Loſs.

5. *Account of Abatements*, No 20.

This account is erected to preſerve a ſtrict balance of the Ledger accounts, rather than for any other purpoſe: for, in remitting the neat proceeds of a ſale, or the balance of an account-current, it frequently happens, that the goods ſhipped, with the charges on them, fall ſhort, by ſome few pence or farthings, of the value of the neat proceeds, or balance to be remitted; and in this caſe the Account of Abatements is credited for the ſum deficient. And here it is to be obſerved, that, as factors are cautious enough never to overſhip the neat proceeds or balance due, ſo they take care that the defect ſhall not at any time exceed, or even amount to the value of a rial, or $7\frac{1}{2}$ d. Hence it is plain, that the trifling ſums carried to the credit of this account, cannot, even in a long courſe of time, amount to any ſum conſiderable; but ſmall as theſe ſums are, they are ſo much clear gain to the factor; and the account is cloſed, by being made Dr to Profit and Loſs.

6. *Merchandiſe-account*, No 15.

Contains upon the Dr ſide the value of ſuch goods as the factor, for the ſpeedy cloſing of a ſale, takes to himſelf, to vend on his own account; the Cr ſide contains what they are ſold for; and the difference of the ſides, when they are all ſold, is gain or loſs to the factor; and the account is cloſed, by being charged Dr to or made Cr by Profit and Loſs.

7. *Bonds*

7. *Bonds and Mortgages*, No 22.

Theſe two are frequently joined in one account; and contain, upon the Dr ſide, the value of the bonds and mortgages you receive, and upon the Cr ſide the payment of the principal; for the intereſt is carried directly to the account of Profit and Loſs. This Account of Bonds, &c. is debited to the employer's ſale, or to the perſon's account who grants the bond or mortgage; and is credited by Caſh, for the principal, when you receive payment: and therefore, after payment is made, the ſides of this account are always equal, and need no cloſing entry.

8. *A. B.'s ſale, per* ——, No 2. 5. 10. 23.

Contains, upon the Dr ſide, the ſeveral charges the conſigned goods are liable for; ſuch as, freight, coaſt-commiſſion, import-duty, wharfage, and negro-hire, commiſſion and ſtorage, &c. together with the neat proceeds. The Cr ſide contains the ſum the goods are ſold for. The two ſides of this account are always evened by the neat proceeds, which comes in courſe to it from the Journal or Day-book, and therefore needs no cloſing entry.

9. *An account of Goods*, No 9. 26. 28. 29. 30. 31. 32.

The accounts of goods that occur in factors books, are either thoſe of the country-produce, or thoſe imported from Africa, and the Spaniſh plantations; ſuch as, rum, ſugar, cotton, pymento, mahogany, logwood, fuſtic, ſilver or heavy money, drugs, &c. which the factor either receives in exchange or return for goods ſold, or buys up, when the markets are low, for the benefit of his employer. They contain, upon the Dr ſide, the value of the goods purchaſed, and upon the Cr ſide the value at which they are diſpoſed of: and as it is not uſual for factors to take any profit on goods purchaſed for their employer's uſe, the Dr and Cr ſides of this account, after the goods purchaſed are ſhipped off, are generally equal, and need no cloſing entry.

10. *Profit and Loſs*, No 3.

Contains, upon the Dr ſide, the articles of loſs, and upon the Cr ſide the articles of gain. The difference of its ſides is the neat gain ſince the books were begun; and is cloſed, by being debited to the ſeveral partners their accounts-current, for their reſpective ſhares of the gain.

11. *Partner*

11. *Partner his account-current*, No 21. 25. 35.

Contains, upon the Dr ſide, all the goods or money the partner has at any time received, before balancing the books, in part of his ſhare of the profits; the Cr ſide contains the ſhare or proportion of gain due to him, ſince the books were begun; and conſequently the difference of the ſides is the ſum ſtill due, which is paid in to him at balancing the books; and accordingly the account is cloſed, by being debited to Caſh, for the ſaid ſum now paid to him.

12. *Perſonal accounts*, No 4. 6. 7. 8. 11. 12. 14. 24.

Contain, upon the Dr ſide, the debts due by the perſon, and upon the Cr ſide the payments; ſo that when all the debts are paid in, the ſides of theſe accounts become equal; or if the ſides be unequal, the difference is a debt outſtanding, and the account is cloſed with Balance.

13. *Bills receivable, and Bills payable*, No 13.

Theſe are uſed for the ſame purpoſe, and in the ſame manner, as in other parts of trade.

14. *Debts outſtanding.*

This is a title uſed inſtead of *Employer his account on time*, both ſerving the ſame purpoſe, and being applied in the ſame manner, viz. when a cargo of conſigned goods is all ſold off, A. B.'s ſale per ——— is debited in the firſt place for all charges: after which the difference of its ſides is neat proceeds; and as we may ſuppoſe part of theſe ſtill outſtanding, and the factor not being obliged to remit any more than he has actually received, it is proper to diſtinguiſh the neat proceeds into two parts, viz. ſuch as are not received, and ſuch as are. Accordingly you may debit A. B.'s ſale per —— to Debts outſtanding for the debts unpaid, and to A. B.'s account-current for what is received; or, which is the ſame in effect, you may firſt charge A. B.'s ſale per —— Dr to A. B.'s account-current, for the whole neat proceeds; and then, by another entry, charge his Account-current Dr to Debts outſtanding, for the ſum unpaid; and in either caſe, when you receive payment, charge Debts outſtanding Dr to A. B.'s account-current; which cloſes the account of Debts outſtanding; and the difference of the ſides of A. B.'s account-current is the ſum that now remains to be remitted. But this account of Debts outſtanding is the leſs uſed, in regard

regard factors are generally cautious enough not to be over haſty in making returns.

15. *Deſperate debts, Dubious debts, or Bad debts.*

Theſe are all accounts of the ſame import, and uſed when a debtor fails, or turns inſolvent, viz. the employer's Account-current is debited to Deſperate debts, and Deſperate debts are debited to the account of the inſolvent debtor. This cloſes both the bankrupt's account, and the account of deſperate debts, and makes the whole loſs fall on the employer.

16. *Employer's account-current*, No 19. 27. 33. 34.

Contains, upon the Dr ſide, the returns made him by the factor in goods or bills, and on the Cr ſide the neat proceeds due to him; and conſequently, when the value of returns equals the neat proceeds, the two ſides of this account become equal, and need no cloſing entry; but if the ſides be unequal, the difference is a debt due by the factor to the employer, or by the employer to him, and the account is cloſed with Balance.

To this deſcription of the Ledger accounts may be added, by way of further inſtruction, that when the factor has occaſion to draw out any perſon's account, whether common or current, inſtead of tranſcribing the curt obſcure Ledger entries, (which by themſelves would give little ſatisfaction, and would even leave a merchant often in the dark), he has recourſe to the Day-book or Waſte-book for particulars, and debits and credits the perſon's account, to and by each article, prefixing the dates, and mentioning the quantities, qualities, and rates. The following example will illuſtrate this better than a great many words.

Suppoſe Simon Short (See Ledger No 11.) ſhould call for his account, while it is open, that is, any time before the 20th of June, the clerk ſets to work, and the account, (which is of the current kind), when drawn out, will ſtand as follows; and, upon receiving payment of the balance, muſt have the annexed or like diſcharge ſubjoined to it.

Kingſton, Jamaica, June 18. 1769.

Simon Short his account-current with Sands, Gordon, and Watts, Dr

1769.		L.	s.		
March 3.	To 32 pair boys pumps, at 9 s. 6 d.	15	4		
	4 pipes Madeira wine, at L. 50,	200	0		
	40 barrels of herring, at 46 s.	92	0	L.	s.
	Carried forward,			307	4

				L.	s.
1769.	Brought forward,	-		307	4
May 1.	To 6 pipes of Madeira wine, at L. 48,	288	0		
	56 dozen bottled ale, at 12 s.	33	12		
	2 buſhels caſk-peaſe, at 10 s.	1	0		
				322	12
15.	To 100 barrels herring, at 45 s. -	225	0		
	50 barrels meſs-beef, at 60 s. -	150	0		
				375	0
				1004	16

Contra, Cr

1769.					
May 8.	By 558 bags ginger, weight 61560 lb. at 15 s. *per* C. - -	461	14		
	By Balance, due by ditto Short,	543	2		
				1004	16

Kingſton, Jamaica, June 20. 1769.

Received of Simon Short the above balance, being five hundred forty-three pounds two ſhillings, and diſcharge the ſame.

Sands, Gordon, and Watts.

The next thing in order is, to explain the deſign and method of balancing the Ledger. And here it muſt be obſerved, that factors never think of balancing their books, nor look upon them as ready for a balance, till the outſtanding debts are all paid in, and returns ſhipped, or remittances made, to their employers; for the chief deſign of balancing the Ledger is, to diſcover the amount of neat gain ſince the books were begun, and to make a dividend of it equally among the partners. Now, this cannot be done till payment of the debts is received, and the neat proceeds be remitted; becauſe till then the commiſſion, and other profits on returns, are not ſtated, and no dividend can be made of money not received.

Suppoſing then the debts paid in, and remittances made, the firſt ſtep towards a balance is, to prick the books, and correct any errors that appear, according to the directions given in the preceding treatiſe of book-keeping. Now, it is obvious, that, by the debts being paid in, all the perſonal accounts will, of courſe, be already cloſed, and, by remittances being made, the employer's account-current, as alſo every account of goods, except *Merchandiſe-account*, will likewiſe, of conſequence, be balanced.

The accounts therefore that remain open, and need to be cloſed

in the firſt place, are thoſe which exhibit the ſeveral articles of profit ariſing to the factors; ſuch as, Wharfage and Negro hire, Commiſſion and Storage, Debts accountable, Account of abatements, and Merchandiſe-account. Now, theſe are all cloſed, by making the following entry in the laſt page of the Journal or Day-book, after the line of aſteriſks, and then poſting it to the Ledger; namely,

Sundries Drs to *Profit and Loſs*, viz.
Wharfage and *Negro hire*, for the difference of its ſides,
Commiſſion and *Storage*, for ditto,
Account of Abatements, for ditto,
Debts accountable, for ditto,
Merchandiſe-account, for ditto.

The account next to be cloſed is *Profit and Loſs*; the difference of whoſe ſides now is the neat gain ſince the books were begun, to be divided equally among the partners; which is done, and the account cloſed, by making the following entry in the Journal or Day book, and then poſting it to the Ledger; namely,

Profit and Loſs Dr to *Sundries*, viz.
To each partner his account-current, for their reſpective ſhares of the profits.

The only accounts that now remain open, are *Caſh*, and the partners accounts-current. Now, the difference of the ſides of theſe ſeveral accounts-current are the ſhares of gain ſtill due to the partners; whoſe ſum, if the books and balancing work be right, will be equal to the difference of the ſides of the *Caſh-account*, which is the ſum that remains to be divided among them: and accordingly theſe accounts are all cloſed, and the balance of the books finiſhed, by making the following entry in the Journal, and poſting it to the Ledger; namely,

Sundries Drs to *Caſh*, viz.
Each partner's account-current, for the reſpective ſums due to them

Thus the Ledger is begun, carried on, and at laſt finiſhed, without any *Stock account*, which is not neceſſary, and which factors never uſe; and alſo without any *Balance-account*, which they have as little occaſion for, unleſs there happen to be ſome debts outſtanding at the time the Ledger is cloſed.

I ſhall conclude this diſcourſe on the Ledger, by obſerving, that when any of the partners happen to die, it is uſual immediately to ſhut

ſhut the old books, and open new ones; which is done in the following manner.

An inventory is taken of all the goods remaining in the ſtore, and entered in a new Invoice-book, under the names of the reſpective employers to which they belong. And, in order to proceed with certainty, the ſales are caſt up, and the quantity of goods ſold is added to that contained in this inventory, whoſe ſum, if no miſtake has happened, will equal the amount of the original invoices. This being done, a new Waſte-book, Journal, Ledger, and Book of ſales, are prepared, and all future tranſactions carried into them. In the old books they immediately cloſe the ſeveral accounts of ſales, but leave all the other accounts untouched till the debts are paid in, and remittances made; and then the old Ledger is cloſed, and the profits divided among the ſurviving partners, and the heirs of the deceaſed one, in the manner directed above.

If the ſurviving partners ſhould take a fancy, upon the death of their copartner, immediately to cloſe the old Ledger, and bring the accounts of the outſtanding debts (I mean both thoſe due to and by the partnerſhip) into the new books, it may be done in the manner following, viz. Erect an account under the title of *Old Partnerſhip*, and in the old Journal make the two following entries, viz.

1. *Old Partnerſhip* Dr to *Sundries*, viz.
   To each purchaſer or perſon indebted to the factory at the death of the deceaſed partner, for the reſpective ſums due by them.

2. *Sundries* Drs to *Old Partnerſhip*, viz.
   Each ſeller, or perſon to whom the factory is indebted, for the reſpective ſums due to them.

By poſting theſe two entries to the old Ledger, all the perſonal accounts will be cloſed: and the account Old Partnerſhip will itſelf alſo be cloſed, and the outſtanding debts carried into the new books, by reverſing the two former entries in the new Journal, as follows; namely,

1. *Sundries* Drs to *Old Partnerſhip*, viz.
   Each purchaſer, or perſon indebted to the factory at the death of the copartner, &c.

2. *Old Partnerſhip* Dr to *Sundries*, viz.
   To each ſeller, or perſon to whom, &c.

When you receive payment of any of the outſtanding debts, en-

ter *Caſh* Dr to the payer. And when all the outſtanding debts are diſcharged, and the ſhare of profits due to the heirs of the deceaſed copartner is paid up, the following entry is to be made in the new Journal; namely,

Old Partnerſhip Dr to *Sundries*, viz.
To *Caſh*, for the ſum paid to the heirs,
To each ſurviving partner's account-current, for their reſpective ſhares of the old debts.

This entry poſted to the Ledger cloſes the account of *Old Partnerſhip* in the new books, carries all its connections off the field, and tranſactions will henceforth be conducted without any further regard or retroſpect to the old copartnerſhip.

V. *Of the Sales-book.*

THE Sales-book is made of large paper; and the pages are titled with the employer's name; below which is framed the heading, wherein is inſerted the names, quantity, and quality of the goods mentioned in the Invoice, properly ſorted and diſpoſed into different columns. The form of the heading varies according to the nature of the Invoice; and to frame it in the beſt manner, requires attention and ſkill in the clerk; for every different invoice will, generally ſpeaking, require a different form of heading. But by viewing the headings of the annexed ſales, and comparing them with the Invoices, the learner will receive ſuch inſight into this affair, as to render any further deſcription or direction ſuperfluous.

Under the heading are a great variety of columns. Of which that on the left is for the day of the month; and in the column next to it are inſerted figures referring to the page of the Waſte-book, or Day-book, from which the ſeveral articles are brought. Next to this is a large column for the purchaſers names. Then follows a multiplicity of columns, being a continuation of thoſe in the heading; in which are inſerted, under their reſpective names, the ſeveral quantities of goods ſold. After this is a broad column for the prices or rates. And laſt of all, on the right hand, are the money-columns for the ſums.

In a manuſcript Sales-book of real buſineſs, it is uſual for the columns in the heading, inſtead of being ruled directly up and down the page, to be formed in a ſloping manner; that is, inclining to the right hand, or towards the money-columns; but it was not thought convenient to imitate this in the printing.

The Sales-book is filled up directly from the Waſte-book, or from the

the Day-book, in the following manner, viz. Firſt inſert in the marginal column of the Waſte-book or Day-book, the page of the Sales-book to which the article is to be carried; then turning to the Sales-book, write the date of the ſale on the margin; and, in the adjacent column, the page of the Waſte book, or of the Day-book, you poſt from; and in the next column the purchaſer's name, or Caſh, if the goods be ſold for ready money; then inſert the quantity in its proper column, to which you are directed by the heading; and in the following column put the price or rate the goods are ſold at; after this carry out the ſum to the money-columns, and the poſting of this article is finiſhed. Proceed in like manner with every other article of ſale.

Here it is to be obſerved, that one perſon, or a ſingle purchaſer, frequently buys ſeveral ſorts of goods of the ſame mark, or belonging to the ſame employer, all at the ſame time, or on the ſame day: and in this caſe, in the column of price, you will have the like variety of rates; and care muſt be taken to range theſe rates ſo that they may ſtand in the ſame order with the parcels of goods ſold; namely, that the firſt rate, or that next the left hand, may correſpond to the firſt parcel of goods, or that next the left hand; and that the ſecond rate may anſwer to the ſecond parcel, &c.

When goods are ſold at *vendue*, or per advance on the Invoice, it is uſual to ſignify this in the Sales-book, by writing the word *Vendue* or *Advance* in the column of price. In like manner, when any parcel of goods is ſold at a low rate, or under the current value, on account of their being damaged by bad package, long keeping, or any other cauſe, ſome word expreſſive of this is inſerted in the column of price, ſuch as, *Spoiled*, *Tainted*, *Soured*, *Dry*, &c. And with reſpect to negroes, the words, *Sick*, *Meagre*, &c. are uſed for the like purpoſe.

When the goods belonging to any ſale are all diſpoſed of, and the poſting finiſhed, you are then to add up the ſeveral columns that contain the parcels of goods ſold, compare their total with the heading, and ſee if they agree: or if there be any defect; which often happens; for ſome goods are apt to loſe in weight; others again, particularly liquors and proviſions, may be ſo far damnified, as to be quite uſeleſs, and unfit for ſale, and negroes may die while under the factor's charge; in all which caſes the quantities deficient muſt be inſerted in their proper columns, and the reaſon aſſigned in the column that contains the purchaſers names, by ſome expreſſion or word ſuitable to the purpoſe; ſuch as, *Loſt in weight*, *Ullaged*, *Broke*, *Stinking*, *Dead*, &c.

The defects being thus ſupplied, the totals on the foot of the ſales will agree with the headings, and with the original Invoices. By this accurate way of doing, the ſtorekeeper is taught to be honeſt and careful. He ſees all goods put into the ſtore, and is accountable

countable for them; and if the defects at closing the sales turn out to be great or numerous, at least such as he cannot account for, he runs the hazard of being suspected of negligence, or something worse.

The totals on the foot of the sales being now, by means of the supplies, made to agree with the headings, you next turn to the *Account of Sales* in the Ledger, and compare the money-columns of the Cr side with those in the Sales-book, pricking off in both books the correspondent articles, by affixing some dot or mark to them; and in case the several articles in the Ledger and Sales-book agree, or be equal, you conclude them to be right, and accordingly add them up, and express their totals.

If any article in the Ledger and Sales-book disagree, some mistake has happened, and it must be rectified. I shall here take notice only of one sort of error, which is very apt to be committed; and that is, when you have the same kind of goods consigned from different employers. Suppose A. B. and C. D. the storekeeper is very ready in this case, instead of giving C. D.'s sale credit for the goods sold, to pass them to the credit of A. B.'s sales. Now, a mistake of this kind is set to rights in the Ledger, by charging A. B.'s sale Dr to C. D.'s sale for so much *per* error, and giving C. D.'s sale credit by A. B.'s sale for the same sum; and the Sales-book is corrected by subjoining to the foot of A. B.'s sale, *To C. D.'s sale per error*, and subtracting the sum from the total; and by writing at the foot of C. D.'s sale, *To A. B.'s sale per error*, and adding the sum to the total. Any other kind of mistake may be corrected by the directions given in the preceding treatise of Book-keeping.

The sales being thus closed, and errors corrected, the thing that next occurs is, to make the charges; which are usually annexed to the sales, and are collected and stated in the following manner; namely, Turn to the Account of sales in the Ledger, and, on the Dr side, you will find the freight, import-duty, and all other disbursements that have been made on account of the sale under consideration, with references to the pages of the Waste-book, or of the Day book, where the entries stand. Proceed therefore, and below the sales, write *Charges* by way of title; and underneath say, *To Cash, Paid freight, import-duty*, &c inserting in the left-hand column the page or pages of the Waste-book, or Day book, where the entries are to be found. Next, compute the wharfage and negro-hire, at the customary rate; the debts accountable if allowed, at 3 per cent.; commission and storage, at 8 per cent.; and subjoin these new charges to the former, by writing, *To Wharfage and Negro-hire, To Debts accountable, To Commission and Storage*. Then add up all the charges, both former and latter, and subtract their sum from the gross amount of sales; and the

the remainder is the neat proceeds, or balance due to the employer. Wherefore, under the laſt article of charges, viz. Commiſſion and Storage, write, *To Employer's account-current, for neat proceeds*, when received. Then conclude in the uſual form, by excepting errors. After this make an entry in the Waſte-book, or Day-book, of the new charges and neat proceeds, which will of courſe paſs into the Ledger, and cloſe the account of ſales there.

The laſt thing to be explained here, is the way of drawing out an account of ſales, in order to its being diſpatched to your employer. Now, there are two methods of doing this, and ſome factors chuſe the one method, and ſome the other.

I. The moſt uſual method is, to make out a tranſcript or copy of the ſales, of the ſame form as in the Sales-book; but with the following variations, viz. 1. The title is a little different, and the referring column on the left hand is omitted. 2. The technical words, *Bonds*, *Bills receivable*, *Merchandiſe-account*, which are ſometimes uſed for brevity's ſake in the Sales-book, are thrown out; and, inſtead of the two former, are inſerted the names of the perſons who granted the bonds or the bills, and *Caſh* inſtead of the latter. In like manner, the purchaſers names of goods ſold at *vendue* muſt be ejected, and *Caſh* inſerted; and if the word *Sundries*, or *Sundry accounts*, any where occur, it muſt be laid aſide, and the particulars mentioned in lieu thereof; and if any of the debts happen to be already paid in, you ought to leave out ſuch purchaſers names, and inſert *Caſh* in their ſtead. For further inſtruction, take the following example, of George Buchan's ſale *per* the Swan, drawn out, and ready to be ſent off.

Sales

Sales of Sundries per the Swan, Capt. Smith, from London, on the proper account of George Buchan merchant there.

1769.		To whom sold.	Pumps. 96 pair mens.	Pumps. 72 pair boys.	Shoes 48 pair mens.	Shoes 36 pair boys.	10 pair boots.	Coarse linen. 50 pieces.	Coarse linen. 1000 yards.	Mould candles. 12 boxes.	Mould candles. 678 lb.	1 chest china.	Price.	l.	s.	d.
Jan.	2	Cash,						50	1000				at 17 d.	70	16	8
	4	Cash,					10						at 43 s.	21	10	0
	10	Cash,	50							4	237		at 9 s. 6 d. at 12 d.	35	12	0
	12	James Brent,										1	advan. 80 p. cent.	72	0	0
	20	John Cole,			24								at 9 s.	10	16	0
	—	Cash,				12							at 7 s.	4	4	0
Feb.	7	John Brown,		40									at 9 s. 3 d.	18	10	0
	15	Cash,	46										at 10. s.	23	0	0
Mar.	3	Simon Short,		32									at 9 s. 6 d.	15	4	0
	4	Fox & Trail,			24					3	163		at 9 s. 6 d. at 13 d.	20	4	7
	7	George Tod,				20							at 7 s. 6 d.	7	10	0
	10	Cash,								1	54		at 12 d.	2	14	0
	12	Cash,								4	224		at vendue.	9	19	0
	—	Cash,				4							at 5 s.	1	0	0
			96	72	48	36	10	50	1000	12	678	1		313	0	3

CHARGES.

To *Cash* paid Captain Smith freight,	-	-	9	10	6
To *Wharfage* and *Negro-hire*,	-	-	6	9	6
To *Debts accountable*, at 3 *per cent.*	-	-	9	7	9¾
To *Commission* and *Storage*, at 8 *per cent.*	-	-	25	0	9¼
				56	8 7¼
To *George Buchan's account-current*, for neat proceeds,				262	11 7¾

Errors excepted.

Kingston, Jamaica, March 13. 1769.

Sands, Gordon, and *Watts.*

H. The

II. The other method of drawing out an account of ſales, is of a form different from that of the Sales-book. The particular ſales of every kind of goods are here brought together. You begin with the kind firſt mentioned in the invoice; and in order to collect the ſeveral items, you muſt run down its column of ſale in the Sales-book, and pick out the dates from the margin. And when this is finiſhed, you take the next kind of goods mentioned in the Invoice, and collect the items of their ſale in the ſame manner, and then proceed to the third kind; and ſo on till all is finiſhed. The former account of ſales drawn out in this manner, will be ſufficient inſtruction to the learner, which here follows.

N. B. It is not at all impracticable to keep a Sales-book of the form in which the following Account of ſales is drawn out. For this purpoſe, after ruling the book as here repreſented, with an additional column on the left-hand for the referring figures, it will be neceſſary to tranſcribe from the invoices liſts of the ſeveral parcels they contain, leaving blank ſpaces under each of them, to be afterward filled up with the articles of ſale, as they occur. But the Sales-book, as above deſcribed, is generally uſed; and, by experience, found moſt convenient for the purpoſe.

Sales of Sundries *per* the Swan, Captain Smith, from London, on the proper account of George Buchan merchant there.

1769				*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
Jan.	10	*Caſh,*	96 pair mens pumps:						
			50 at 9 s. 6 d.	23	15	0			
Feb.	15	*Caſh,*	46 at 10 s.	23	0	0			
			96				46	15	—
			72 pair boys pumps:						
Feb.	7	*John Brown,*	40 at 9 s. 3 d.	18	10	0			
Mar	3	*Simon Short,*	32 at 9 s. 6 d.	15	4	0			
			72				33	14	—
			48 pair mens ſhoes:						
Jan.	20	*John Cole,*	24 at 9 *s.*	10	16	0			
Mar	4	*Fox & Trail,*	24 at 9 *s.* 6 d.	11	8	0			
			48				22	4	—
			36 pair boys ſhoes:						
Jan.	20	*Caſh,*	12 at 7 *s.*	4	4	0			
Mar	17	*George Tod,*	20 at 7 s. 6 d.	7	10	0			
	12	*Caſh,*	4 at 5 *s.*	1	0	0			
			36				12	14	—
Jan.	4	*Caſh,*	10 pair boots, at 43 s.				21	10	—
Jan.	2	*Caſh,*	50 pieces coarſe linen, containing 1000 yards, at 17 d.				70	16	8
			12 boxes mould candles, wt 678 lb.						
			B. lb.						
Jan.	10	*Caſh,*	4 cont[s] 237 at 12 d.	11	17	0			
Mar	4	*Fox & Trail,*	3 —— 163 at 13 d.	8	16	7			
	10	*Caſh,*	1 —— 54 at 12 d.	2	14	0			
	12	*Caſh,*	4 —— 224 at vendue,	9	19	0			
			12 678				33	67	
Jan.	12	*James Brent,*	1 cheſt china, at 80 *per cent.* advance,				72	—	—
							313	—	3
			CHARGES.						
			To *Caſh,* paid Captain Smith freight,	9	10	6			
			To *Wharf* and *Negro-hire,*	6	9	6			
			To *Debts accountable,* at 3 *per cent.*	9	7	9½			
			To *Commiſſion* and *Storage,* at 8 *per cent.*	25	0	9¾			
							50	87	¼
			To *G. Buchan's ac-cur.* for neat prod[s] Errors excepted.				262	11	¾

Kingſton, Jamaica, March 13. 1769.
Sands, Gordon, and Watts.

INVOICE-BOOK.

London, September 8. 1768.

INVOICE of goods ſhipped on board the Swan, John Smith maſter, for Jamaica, on the proper account and riſk of George Buchan, conſigned to Simon Sands, George Gordon, and William Watts, merchants there, for ſale and returns. Contents, coſt, and charges, as under, *viz.*

		l.	*s.*	*l.*	*s.*	*d.*
	1 box ſhoes, containing,					
	8 dozen mens pumps, at 56 s. - -	22	8			
G. B.	6 dozen boys ditto, at 40 s. - -	12	0			
	4 dozen mens ſhoes, at 57 s. - -	11	8			
	3 dozen boys ditto, at 40 s. - -	6	0			
	10 pair boots, at 18 s. - -	9	0			
				60	16	0
	50 pieces coarſe linen, containing 1000 yards, at 8 d.			33	6	8
	12 boxes mould candles, *viz.*					
	No lb.					
	1——58					
	2——54					
	3——56					
	4——60					
	5——52					
	6——57					
	7——59					
	8——60					
	9——53					
	10——55					
	11——58					
	12——56					
	678, at 6 d. - - -	16	19			
	Boxes, - - -	0	18			
				17	17	0
	1 cheſt china, - - -			40	0	0
	Charges, - - -			1	9	4
				153	9	0

Errors excepted.

George Buchan.

Briſtol,

Briſtol, October 4. 1768.

INVOICE of merchandiſe ſhipped on board the Sarah, John Evans maſter, for Jamaica, by Robert Green and Company, on the proper account and riſk of the ſhippers, conſigned to Simon Sands, George Gordon, and William Watts, merchants there, for ſale and returns. Contents, coſt, and charges, as under, *viz.*

		l.	*s.*	*l.*	*s.*	*d.*
	2 boxes ſaddles,					
	No 1 cont^{s} 30, with buckſkin ſeats, at 30 s.	45	0			
R. G.	2 cont^{s} 24, of plain leather, at 23 s.	27	12			
	2 boxes, at 8 s. - -	0	16			
				73	8	0
	1 box of thread ſtockings, containing,					
	20 dozen, at 48 s. - -	48	0			
	Box, ſheet, and cord, - -	0	11			
				48	11	0
	18 caſk nails, *viz.*					
	10 caſk, 6 penny, 30 m. each, at 25. 10 d.	42	10			
	8 caſk, 10 penny, 20 m. each, at 4 s.	32	0			
				74	10	0
	1 copper boiler, wt 4 C. 2 qrs. 14 lb. at 17 d. *per* lb.			36	13	10
	6 coil of three-inch cordage,					

No	*C.*	*Q.*	*lb.*
1	2	0	0
2	2	1	0
3	1	3	14
4	1	2	21
5	2	0	14
6	2	1	7
	12	1	0, at 37 s. *per* C. - -			22	13	3
---	---	---	---	---	---	---	---	---
	100 dozen bottled ale, at 5 s. - -					25	0	0
	10 buſhel caſk peaſe, at 4 s. - -					2	0	0
	Charges, - - - -					2	3	9
						284	19	10

Errors excepted.

Robert Green, for ſelf and comp^{y}

Fonchial

Fonchial in Madeira, November 1. 1768.

INVOICE of wine ſhipped on board the Sarah, John Evans maſter, for Jamaica, by Peter Reynolds, on the proper account and riſk of Meſſ. Robert Green and Company, of Briſtol, conſigned to Simon Sands, George Gordon, and William Watts, merchants at Jamaica, for ſale and returns. Contents, coſt, and charges, as under, viz.

		Rees.
	20 pipes wine, at 41,000 -	820,000
R. G.	4 pipes malmſey, at 88,000, -	352,000
	Charges, - -	3,500
		1175,500

Exchange at 6 s. 8 d. per mill-ree, makes Sterling L. 391 16 8

Errors excepted,

Peter Reynolds,

Glaſgow,

Glaſgow, December 2. 1768.

INVOICE of Sundries, ſhipped on board the Cæſar, George Knox maſter, for Jamaica, by John Scot and Company, on the proper account and riſk of the ſhippers, conſigned to Simon Sands, George Gordon, and William Watts, merchants there, for ſale and returns. Contents, coſt, and charges, as under, viz.

1 box flowered lawns.

	No	*Pieces.*	*Yards.*	*d.*			*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
	1	8	80	at 11	—	—	3	13	4			
	2	6	60	at 11½	—	—	2	17	6			
	3	8	74	at 12	—	—	3	14	0			
J.S.	4	22	218	at 13½	—	—	12	5	3			
	5	20	200	at 22	—	—	18	6	8			
	6	30	330	at 30	—	—	37	10	0			
	7	24	240	at 32	—	—	32	0	0			
	8	20	180	at 38	—	—	28	10	0			
		Box, ſheet, and cord			—	—	0	11	0			
										139	7	9
	234 barrels herring, at L. 11, 2 s. per laſt,							-		216	9	0
	Charges,							-		10	3	9
										366	0	6

Errors excepted.

John Scot, for ſelf and comp^{y}.

Cork,

Cork, December 20. 1768.

INVOICE of Sundries, ſhipped on board the Cæſar, George Knox maſter, for Jamaica, by Robert Hill, on the proper account and riſk of John Scot and Company, of Glaſgow, conſigned to Simon Sands, George Gordon, and William Watts, merchants at Jamaica, for ſale and returns. Contents, coſt, and charges, as under, viz.

20 firkins roſe butter, viz.

	No	*lb.*	*Tare.*	No	*lb.*	*Tare.*
	1	62	14	11	65	14
	2	63	13	12	62	15
	3	60	12	13	61	13
	4	68	14	14	66	16
J. S.	5	64	11	15	63	15
	6	65	15	16	62	13
	7	62	14	17	64	14
	8	68	15	18	67	16
	9	67	17	19	66	11
	10	63	13	20	68	13
		642	138		644	140
		644	140			
		1286	278			
		278				

	l.	*s.*	*d.*
1008 neat, at 35 s. per C. - -	15	15	0
100 barrels meſs-beef, at 27 s. - -	135	0	0
30 barrels meſs-pork, at 28 s. - -	42	0	0
20 half-barrel tongues, at 34 s. -	34	0	0
Charges, - - -	6	14	8
Errors excepted.	233	9	8

Robert Hill.

Kingſton, Jamaica, April 1. 1769.

Received of Captain Bell, of the Roſe of Liverpool, juſt arrived from Africa, the following liſt of negroes, on account of Martin Steel and Company, merchants in Liverpool, for ſale and returns, viz.

57 negro men.
45 boys.
44 negro women.
17 girls.

Signed per ditto Bell.

WASTE-

WASTE-BOOK.

Kingſton, Jamaica, January 2. 1769.

			l.	*s.*	*d.*
/	1	SOLD for ready money, on account of George Buchan per the Swan, 50 pieces coarſe linen, containing 1000 yards, at 17 d. - -	70	16	8
		4th.			
/	1	Sold for ready money, on account of George Buchan per the Swan, 10 pair boots, at 43 s.	21	10	—
		7th.			
/	1	Paid Capt. Smith freight of goods per the Swan, conſigned by George Buchan of London, -	9	10	6
		10th.			
/	1	Sold for ready money, on account of George Buchan per the Swan,			
			l.	*s.*	*d.*
		50 pair mens pumps, at 9 s. 6 d. -	23	15	—
		4 boxes mould candles, viz.			
		No *lb.*			
		1 — 58			
		4 — 60			
		7 — 59			
		8 — 60			
		237 at 12 d. -	11	17	—
		4 boxes, at 2 s. 6 d. -	0	10	—
			36	2	—

Ja-

			l.	s.	d.
		January 12th.			
/	1	Sold James Brent, on account of George Buchan per the Swan, at 80 per cent. advance, 1 cheſt china,	72	—	—
		15th.			
/	2	Paid Capt. Evans freight of Sundries per the Sarah, conſigned by Robert Green and Company of Briſtol,	112	10	—
		18.			
/	2	Sold Peter Tom, on account of Robert Green per the Sarah,			
		8 caſk 6 d. nails, containing 240 m. at 5 s. - -	l. 60	s. —	d. —
		4 caſk 10 d. ditto, containing 80 m. at 6 s. 8 d. - -	26	13	4
			86	13	4
		20th.			
/	1	Sold on account of George Buchan per the Swan, as follows, viz.			
		24 pair mens ſhoes, to John Cole, at 9 s. T. R. - -	l. 10	s. 16	
		12 pair boys ditto, for ready money, at 7 s. - - -	4	4	
			15	—	—
		25th.			
/	2	Sold for ready money, on account of Robert Green per the Sarah,			
		40 dozen bottled ale, at 12 s. -	l. 24	s. —	
		6 buſhel caſk-peaſe, at 10 s. 6 d. -	3	3	
			27	3	—
		February 7th.			
/		Sold John Brown the following goods, viz.			
	2	3 coil cordage, on account of Robert Green per the Sarah, weighing 680 lb. at 55 s. per C. - -	l. 18	s. 14	
	1	40 pair boys pumps, on account of George Buchan per the Swan, at 9 s. 3 d.	18	10	
			37	4	—
		15th.			
/		Sold for ready money the goods following, viz.			
	1	46 pair mens pumps, on account of Geo. Buchan per the Swan, at 10 s.	l. 23	s. —	
	2	4 caſk 10 d. nails, containing 80 m. on account of Robert Green per the Sarah, at 7 s. - -	28	—	
			51	—	—

		l.	s.	d.
	February 24th.			
/	Bought of Peter Tom 5 hogſheads Muſcovado ſugar, viz.			
	No C. Q. lb. Tare.			
	1 — 15 3 — 116			
	2 — 15 3 — 116			
	3 — 16 3 14 — 117			
	4 — 16 2 — 116			
	5 — 15 1 14 — 115			
	80 1 — 580			
	8988 lb.			
	580 Tare.			
		l. s. d.		
	Neat 8408 lb. at 34 s. per C. -	142 18 8½		
	5 hogſheads, at 12 s. 6 d.	3 2 6		
			146	1 2½
	March 1ſt.			
/ 3	Sold for ready money, on account of John Scot per the Cæſar, 30 barrels herring, at 45 s. -		67	10 —
	3d.			
/	Sold Simon Short the goods following, viz.			
		l. s.		
1	32 pair boys pumps, on account of Geo. Buchan per the Swan, at 9 s. 6 d.	15 4		
2	4 pipes Madeira wine, on account of Robert Green per the Sarah, at 50 l.	200 —		
3	40 barrels herring, on account of John Scot per the Cæſar, at 46 s. -	92 —		
			307	4 —
	4th.			
/ 1	Sold Fox & Trail, on account of George Buchan per the Swan, the following goods, viz.			
	3 boxes mould candles, viz.			
	No lb.			
	5 — 52			
	9 — 53			
	11 — 58			
		l. s. d.		
	163 at 13 d. - -	8 16 7		
	3 boxes at 2 s. 6 d. - -	— 7 6		
	24 pair mens ſhoes, at 9 s. 6 d. -	11 8 —		
			20	12 1

March.

March 7th.

Sold George Tod the goods following, and received his bill on John Sloan for the whole, payable on demand, viz.

		l.	*s.*	*l.*	*s.*	*d.*
1	20 pair boys ſhoes, on account of Geo. Buchan per the Swan, at 7 s. 6 d.	7	10			
2	2 pipes Malmſey wine, on account of Robert Green per the Sarah, at 67 l.	134	—			
2	2 caſk 6 d. nails, containing 60 m. on account of ditto, at 5 s. 4 d.	16	—			
				157	10	—

10th.

1 Sold for ready money, on account of George Buchan per the Swan,

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
1 box mould candles, viz. No 2. containing 54 lb. at 12 d.	2	14	-			
Box,	—	2	6			
				2	16	6

12th.

1 Sold at vendue to George Flint, on account of George Buchan per the Swan,

4 boxes mould candles, viz.

No	*lb.*	*l.*	*s.*	*l.*	*s.*	*d.*
3	56	2	10			
6	57	2	12			
10	55	2	8			
12	56	2	9			
				9	19	—

1 In order to finiſh George Buchan's ſale per the Swan, the partners have taken to themſelves what remains of his goods unſold, viz.

4 pair boys ſhoes, at 5 s.				1	—	—

			l.	s.	d.
		March 13th.			
/	1	George Buchan's ſale per the Swan being now finiſhed, the charges and neat proceeds turn out as follows, viz.			
		l. s. d			
		Wharfage and negro-hire, - 6 9 6			
		Debts accountable, at 3 *per cent.* 9 7 $9\frac{1}{2}$			
		Commiſſion and ſtorage, at 8 *per cent.* 25 — $9\frac{3}{4}$			
		Neat proceeds, - - 262 11 $7\frac{3}{4}$			
			303	9	9
		15th.			
/		Received of George Flint payment of George Buchan's goods ſold at vendue, viz. *l. s. d.*			
		Neat proceeds received, is - 9 9 — $\frac{3}{4}$			
		Commiſſion, at 5 *per cent.* allowed him, is - - - — 9 $11\frac{1}{4}$			
				19	—
		18th.			
/		Sold Peter Tom the goods following, viz.			
	2	20 buckſkin ſaddles, on account of Robert Green per the Sarah, at 65 s. - - *l. s. d.* 65 — —			
	3	12 firkins butter, on account of John Scot per the Cæſar, viz.			

No	*lb.*	*Tare.*
1	62	14
2	63	13
3	60	12
4	68	14
5	64	11
6	65	15
7	62	14
8	68	15
9	67	17
10	63	13
11	65	14
12	62	15
	769	167
	167	tare.
	602	neat, at 13 d - 32 12 2

			97	12 2
		March		

March 25th.

Shipped on board the Swallow, John Jenkins, for London, in full of the neat proceeds of George Buchan's ſale *per* the Swan, as follows, *viz.*

5 hogſheads, our own, Muſcovado ſugar, *viz.*

No	C.	Q.	lb.	Tare.
1	15	3		116
2	15	3		116
G.B. 3	16	3	14	117
4	16	2		116
5	15	1	14	115
	80	1	0	580

	l.	s.	d.
Neat 8408 lb. at 34 s. *per* C. and 5 hogſheads, at 12 s. 6 d.	146	1	2½
320 oz. ſilver, preſently bought of James Brent, at 6 s. 6 d.	104	—	—
Abatement,	—	—	4¼
Commiſſion on L. 250 : 1 : 6¾, at 5 *per cent.*	12	10	1
	262	11	7¾

30th.

3 Paid Capt. Knox freight of Sundries *per* the Cæſar, conſigned by John Scot and Company of Glaſgow, 130 14 6

April 2d.

Simon Sands, for his own proper uſe, has bought of Peter Tom, the following pieces of houſehold-furniture, and given him credit on the ſtore for the value, viz.

	l.	s.	d.
A table-clock,	15	10	—
A ſilver watch,	13	15	—
	29	5	—

4th.

4 Sold on bond to Iſaac Boyd, on account of Martin Steel *per* the Roſe,

	l.	s.	d.
4 negro men, at 48 l.	192	—	—
5 negro women, at 45 l.	225	—	—
6 negro boys, at 30 l.	180	—	—
3 negro girls, at 30 l.	90	—	—
	687	—	—

April

			l.	s.	d.
		April 5th.			
/	2	Sold Peter Tom, on account of Robert Green *per* the Sarah,			
			l.	s.	d.
		1 copper boiler, weight 518 lb. at 17 d.	36	13	10
		Advance, at 75 *per cent.* - -	27	10	4½
					64 4 2½
		7th.			
/		Sold James Brent the goods following, viz.			
			l.	s.	d.
	2	6 plain saddles, on account of Robert Green *per* the Sarah, at 40 s.	12	—	—
	3	8 firkins butter, on account of John Scot *per* the Cæsar, viz.			
		No *lb. Tare.*			
		13—61 13			
		14—66 16			
		15—63 15			
		16—62 13			
		17—64 14			
		18—67 16			
		19—66 11			
		20—68 13			
		517 111			
		111 tare.			
		406 neat, at 12 *d.* -	20	—	—
					32 6 —
		12th.			
/	2	Sold for ready money, on account of Robert Green *per* the Sarah, as follows, *viz.*			
			l.	s.	d.
		2 pipes Malmsey wine, at 66 l.	132	—	—
		2 coil cordage, weight 420 lb. at 55 s. *per* C. - - -	11	11	—
					143 11 —
		15th.			
/		Sold John Cole the following goods, viz.			
			l.	s.	d.
	2	6 plain saddles, on account of Robert Green *per* the Sarah, at 42 s. G. F.	12	12	—
	4	2 negro men, on account of Martin Steel *per* the Rose, at 50 l. S. P.	100	—	—
					112 12 —

April

April 18th.

2 Sold John Brown, on account of Robert Green *per* the Sarah, as follows, viz.

	l.	s.	d.	l.	s.	d.
12 plain saddles, at 42 s. - -	25	4	—			
1 coil cordage, weight 255 lb. at 55 s. *per* C.	7	—	3			
				32	4	3

20th.

3 Sold Jacob Finch and Company, on account of John Scot *per* the Cæsar, as follows, viz.

Flowered lawns.

No	*Pieces.*	*Yards.*		l.	s.	d.	l.	s.	d.
1	8	cont. 80, at 24 d.	-	8	—	—			
4	22	218, at 28 d.	-	25	8	8			
5	20	200, at 45 d.	-	37	10	—			
7	24	240, at 64 d.	-	64	—	—			
							134	18	8

25th.

Sold to George Gordon, as follows, viz.

		l.	s.	d.	l.	s.	d.
2	4 buckskin saddles, on account of Robert Green *per* the Sarah, at 65 s.	13	—	—			
4	2 negro boys, on account of Martin Steel *per* the Rose, at 30 l. -	60	—	—			
					73	—	—

28th.

Received 2460 oz. silver, at 7 s. in exchange for the goods following, viz.

		l.	s.	d.	l.	s.	d.
2	6 buckskin saddles, on account of Robert Green *per* the Sarah, at 65 s. and 2 boxes, at 15 s. -	21	—	—			
4	20 negroes, on account of Martin Steel *per* the Rose, viz.						
	6 men, at 50 l. -	300	—	—			
	4 boys, at 30 l. -	120	—	—			
	6 women, at 50 l. -	300	—	—			
	4 girls, at 30 l. -	120	—	—			
		840	—	—			
					861	—	—

May

May 1st.

/ 2 Sold Simon Short, on account of Robert Green *per* the Sarah, as follows, viz.

	l.	*s.*	*d.*
6 pipes Madeira wine, at 48 l. -	288	—	—
56 dozen bottled ale, at 12 s. -	33	12	—
2 bushel cask-pease. at 10 s. -	1	—	—

l. 322 *s.* 12 *d.* —

3d.

/ 2 Sold for ready money, on account of Robert Green *per* the Sarah, 10 pipes Madeira wine, at 47 l. 10 s. 475 — —

4th.

/ 2 Sold James Brent, on account of Robert Green *per* the Sarah, 2 bushel cask-pease, spoiled, — 12 —

/ 2 In order to finish Robert Green's sale *per* the Sarah, the partners have taken to themselves the box of thread stockings that remain unsold, containing 20 dozen, which they value at 90 s. - 90 — —

/ 2 Robert Green's sale *per* the Sarah being now finished, the charges and neat proceeds turn out as follows, viz.

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
Duty paid on 24 pipes Madeira wine,	72	—	—			
Duty paid on ale, -	1	13	4			
				73	13	4
Wharfage and Negro-hire, -				33	16	$3\frac{3}{4}$
Commission and Storage, at 8 *per cent.*				140	19	$7\frac{3}{4}$
Neat proceeds, - -				1401	6	—

1649 15 $3\frac{1}{2}$

5th.

/ 4 Sold on bond to Peter King, on account of Martin Steel *per* the Rose, as follows, viz.

	l.	*s.*	*d.*
20 negro men, at 48 l. - -	960	—	—
24 negro women, at 47 l. -	1128	—	—
12 negro boys, at 32 l. -	384	—	—

2472 — —

May

May 8th.

Shipped on board the Cumberland, John Francis, for Briſtol, in full of the neat proceeds of Robert Green and Company's ſale *per* the Sarah, the following goods, all preſently bought, viz.

Of Peter Tom,

28 puncheons rum, viz.

No	*Gall.*	No	*Gall.*	No	*Gall.*
1	117	11	115	21	117
2	115	12	118	22	119
3	114	13	117	23	115
4	118	14	114	24	116
R. G. 5	119	15	116	25	118
6	113	16	116	26	117
7	115	17	117	27	119
8	117	18	118	28	115
9	118	19	116		
10	114	20	117		936
	1160		1164		
	1164				
	936				
	3260 at 2 s. 9 d.			*l.* 448	*s.* 5 —
	28 puncheons, at 30 s. -			42	— —
					490 5 —

Of Simon Short,

558 bags ginger, weight 61560 lb. at 15 s. *per* C. - - 461 14 —

Of Jacob Finch,

	l.	*s.*	*d.*			
42 tuns 4 C. log-wood, at 8 l. *per* tun, -	337	12	—			
10 tuns lignumvitæ, at 4 l. 10 s.	45	—	—			
				382	12	—
Abatement, - -				—	—	$5\frac{1}{4}$
Commiſſion on L. 1334 : 11 : $5\frac{1}{4}$ at 5 *per cent.* - -				66	14	$6\frac{3}{4}$
						1401 6 —

May 10th. — *l.* *s.* *d.*

Bought of John Brown, the goods following, viz.

15 tierces pymento, as under, viz.

No	C.	Q.	lb.	Tare.	No	C.	Q.	lb.	Tare.
1	4	3	—	107	9	4	2	14	98
2	4	2	10	97	10	3	2	21	84
3	4	1	12	96	11	3	3	14	85
4	3	3	14	80	12	4	3	—	104
5	4	2	21	93	13	4	1	21	97
6	4	3	22	100	14	4	—	14	93
7	4	2	14	98	15	4	2	21	99
8	3	2	21	78					
						30	—	21	660
	35	2	2	749					
	30	—	21	660					
	65	2	23	1409					

	l.	*s.*	*d.*
Neat 5950 lb. at 11 d. and tierces 10 s. each, - - -	280	4	2

12 bags cotton, as under, viz.

No	C.	Q.	lb.	No	C.	Q.	lb.
1	1	2	14	7	3	1	—
2	2	3	4	8	2	3	14
3	2	3	—	9	3	—	21
4	1	3	18	10	3	2	14
5	3	1	2	11	2	3	21
6	2	2	5	12	3	2	21
	14	3	15		19	2	7
	19	2	7				
	34	1	22	is 3858 lb. at 15 d.	241	2	6

4 puncheons coffee, as under, viz.

No	C.	Q.	lb.	Tare.
1	6	2	7	104
2	6	1	7	106
3	6	3	10	106
4	6	3	4	132
	26	2	—	448

Neat 2520 lb. at 4 l. *per* C. and puncheons at 7 s. 6 d. each,	102	6	—
2 tuns 18 C. fuſtic, at 70 s. *per* tun,	10	3	—
8 C. ebony, at 5 s. - -	2	—	—
	635	15	8

May

May 15th.

3 Sold Simon Short, on account of John Scot *per* the Cæſar, the following goods, viz.

	l.	s.
100 barrels herring, at 45 s. -	225	—
50 barrels meſs-beef, at 60 s. -	150	—

375 — —

18th.

Sold John Brown, the goods following, *viz.*

	l.	s.
3 24 barrels meſs-pork, on account of John Scot *per* the Cæſar, at 70 s.	84	—
20 half barrels tongues, on account of ditto, at 60 s. - -	60	—
4 18 negroes, on account of Martin Steel, *per* the Roſe, viz.		
8 men, at 50 l. - -	400	
6 women, at 48 l. - -	288	
4 girls, at 30 l. - -	120	
	808	—
1 box, our own, thread ſtockings, containing 20 dozen, at 95 s. -	95	—

1047 — —

24th.

3 Sold James Brent, on account of John Scot *per* the Cæſar, as follows, viz.

Flowered lawns.

No	*Pieces.*	*Yards.*		l.	s.	d.
2	6 cont.	60	at 24 d. -	6	—	—
3	8	74	at 25 d. -	7	14	2
6	30	300	at 45 d. -	56	5	—
8	20	180	at 72 d. -	54	—	—
	Box, ſheet, and cord, -			1	4	—

125 3 2

27th.

3 Sold John Cole, on account of John Scot *per* the Cæſar, as follows, viz.

	l.	s.
48 barrels meſs-beef, for ready money, at 58 s. - - -	139	4
60 barrels herring, on time, at 40 s. M. H.	120	—

259 4 —

May 30th.

3 Sold for ready money, on account of John Scot *per* the Cæsar,

	l.	*s.*
6 barrels mess-pork, at 65 s.	19	10
2 barrels mess beef, on account of ditto, tainted,	2	10
4 pair, our own, boys shoes, at 9 s.	1	16

l. 23 16 —

June 1st.

3 John Scot's sale *per* the Cæsar being now finished, the charges and neat proceeds turn out as follows,

	l.	*s.*	*d.*
Wharfage and Negro-hire,	28	3	2¼
Commission and Storage, at 8 *per cent.*	101	16	3¾
Neat proceeds,	1012	—	—

l. 1141 19 6

3d.

4 Sold for ready money, on account of Martin Steel *per* the Rose, 1 negro man,

l. 48 — —

5th

Shipped on board the Eagle, George Turner, for Glasgow, in full of the neat proceeds of John Scot and company's sale *per* the Cæsar, the goods bought the 10th of May, of John Brown, and the balance in heavy money, as under, viz.

	l.	*s.*	*d.*
15 tierces pymento, containing neat 5950 lb. at 11 d. and tierces 10 s. each,	280	4	2
12 bags cotton, cont^{s} 3858 lb. at 15 d.	241	2	6
J.S. 4 puncheons coffee, containing neat 2520 lb. at 4 l. *per* C. and puncheons 7 s. 6 d. each,	102	6	—
2 tuns 18 C. fustic, at 70 *s. per* tun,	10	3	—
8 C. ebony, at 5 s.	2	—	—
936 oz. silver, at 7 s.	327	12	—
13 rials,	—	8	1½
Abatement,	—	—	4¾
Com. on L. 963 : 16 : 2¼ at 5 *p. cent.*	48	3	9¾

l. 1012 — —

8th.

4 Sold for ready money, on account of Martin Steel *per* the Rose, as under, viz.

	l.	*s.*
10 negro men, at 47 l.	470	—
12 negro boys, at 28 l.	336	—

l. 806 — —

June

June 10th.

Shipped on board the Amity, Captain Ritchie for Liverpool, in part of the neat proceeds of Martin Steel and Company's sale per the Rose, as under, viz.

10 hhds sugar, bought of Peter Tom, viz.

No	C	Q.	lb.	Tare.	No	C.	Q.	lb.	Tare.
1	15	2	14	115	6	14	—	—	114
2	16	2	14	116	7	14	1	14	114
M S. 3	16	3	—	117	8	17	1	—	117
4	15	3	14	116	9	16	—	—	116
5	15	2	—	115	10	15	1	14	115
	80	1	14	579		77	—	—	576
	77	-	—	576					
	157	1	14	1155					

	l.	s.	d.
Neat 16471 lb. at 32 s. *per* C. and hogsheads at 12 s. 6 d.	269	15	8½
30 mahogany planks, bought of John Brown, containing 1981 feet, at 3 l. *per* C. -	59	8	7
1000 oz. silver, at 7 s. -	350	—	—
200 double doubloons, -	950	—	—
Com. on L. 1629 : 4 : 3½, at 5 *p. cent.*	81	9	2½
	1710	13	6

14th.

4 Sold Peter Tom, on account of Martin Steel *per* the Rose, 1 negro man, - - - 48 — —

17th.

4 Sold for ready money, on account of Martin Steel *per* the Rose, 1 negro woman, - - 46 — —

20th.

Received in full of the following persons, viz.

	l.	s.	d.
Of James Brent, - -	126	1	2
Of John Cole, - -	243	8	—
Of John Brown, - -	421	4	—
Of Simon Short, - -	543	2	—
Of Fox & Trail, - -	20	12	1
Of John Sloan, for Geo. Tod's bill,	157	10	—
	1511	17	3

June

			l.	s.	d.
		June 24th.			
4	Sold for ready money, on account of Martin Steel *per* the Roſe, as follows, viz.				
		l.			
	2 negro boys, at 28 l. - -	56			
	1 negro girl, - - -	30			
			86	—	—
		27th.			
	Paid in full, as follows, viz.				
		l. s. d.			
	To Peter Tom, - -	638 17 2½			
	To Jacob Finch, - -	247 13 4			
			886	10	6½
		28th.			
4	Sold for ready money, on account of Martin Steel *per* the Roſe, as under, viz.				
		l.			
	2 negro men, at 46 l. - -	92			
	3 negro boys, a, 25 l. - -	75			
	1 negro girl, - - -	24			
			191	—	—
		July 4th.			
	Received of Iſaac Boyd, in full of his bond, as under, viz.				
		l. s. d.			
	Principal is, - -	687 — —			
	Intereſt, ſince the 4th of April,	8 11 9			
			695	11	9
		5th.			
	Received of Peter King, in full of his bond, as under, viz.				
		l. s.			
	Principal is, - - -	2472 —			
	Intereſt, ſince the 5th of May, -	20 12			
			2492	12	—
		6th.			
4	Sold for ready money, on account of Martin Steel *per* the Roſe, 1 negro man, 2 negro women, 3 boys, 2 girls, all ſickly, - - - -		90	—	—

July

		l.	s.	d.
	July 6th.			
4	Martin Steel and Company's sale of negroes *per* the Rose being now finished, the charges and neat proceeds turn out as follows, viz.			
	Paid import-duty on 163 negroes,	81 10 —		
	Capt. Bell coast-commission,	241 12 $3\frac{1}{2}$		
	Dr Ward's fee,	7 18 —		
	house hire for 13 sick negroes,	6 10 —		
	Dr Ward, for extraordinary medicines to the sick,	7 10 —		
	provisions toward maintenance of the cargo,	96 13 $4\frac{1}{2}$		
	Commission, at 5 *per cent.*	314 2 —		
	Neat proceeds,	5526 4 4		
			6282	— —
	7th.			
	Shipped on board the Rose, Captain Bell, for Liverpool, in full of the neat proceeds of Martin Steel and Compy's sale of negroes *per* ditto, as under, viz.			
	300 tuns logwood, bought of Jacob Finch, at 8 l.	2400 — —		
	524 oz. (our own) silver, at 7 s.	183 8 —		
	M. S. 2000 oz. ditto, bought of John Brown, at 7 s.	700 — —		
	73 double doubloons, 3 pistoles, 4 rials,	350 8 9		
	Abatement,	— — $2\frac{3}{4}$		
	Com. on L. 3633 : 16 : $11\frac{3}{4}$, at 5 *per cent.*	181 13 $10\frac{1}{4}$		
			3815	10 10
	8th.			
	Paid in full, as follows, viz.			
	To Jacob Finch,	2400		
	To John Brown,	700		
			3100	— —
	10th.			
	Paid Rymer Hobbs hire of 2 negroes,	16 10		
	Paid also Jacob Hume hire of a store,	32 —		
			48	10 —

JOUR-

JOURNAL.

Kingſton, Jamaica, January 2. 1769.

		l.	s.	d.
	Caſh Dr to *G. Buchan's ſale per Swan*, - -	70	16	8
	4th.			
	Caſh Dr to *G. Buchan's ſale per Swan*, - -	21	10	—
	7th.			
	G. Buchan's ſale per Swan Dr to *Caſh*, - -	9	10	6
	10th.			
	Caſh Dr to *Sundries*.	l.	s.	
	To *G. Buchan's ſale per Swan*, - -	35	12	
	To *Profit and Loſs*, - - -	—	10	
		36	2	—
	12th.			
	James Brent Dr to *G. Buchan's ſale per Swan*, -	72	—	—
	15th.			
	R. Green's ſale per Sarah Dr to *Caſh*, - -	112	10	6
	18th.			
	Peter Tom Dr to *R. Green's ſale per Sarah*, -	86	2	4
	20th.			
	Sundries Drs to *G. Buchan's ſale per Swan*,	l.	s.	
	John Cole, - - -	10	16	
	Caſh, - - - -	4	4	
		15	—	—
	25th.			
	Caſh Dr to *R. Green's ſale per Sarah*, - -	27	—	—
	February 7th.			
	John Brown Dr to *Sundries*.	l.	s.	
	To *R. Green's ſale per Sarah*, - -	18	14	
	To *G. Buchan's ſale per Swan*, - -	18	10	
		37	4	—
	15th.			
	Caſh Dr to *Sundries*.	l.	s.	
	To *G. Buchan's ſale per Swan*, - -	23	—	
	To *R. Green's ſale per Sarah*, - -	28	—	
		51	—	—
	24th.			
	Sugar Dr to *Peter Tom*, - - -	146	1	2½
	March 1ſt.			
	Caſh Dr to *J. Scot's ſale per Cæſar*, -	67	10	—
	March			

						l.	s.	d.
		March 3d.						
.3	*Simon Short* Dr to *Sundries.*			l.	s.			
.1	To *G. Buchan's sale per Swan,*			15	4			
.2	To *R. Green's sale per Sarah,*			200	—			
.3	To *J. Scot's sale per Cæsar,*			92	—			
						307	4	—
		4th.						
.4	*Fox & Trail* Dr to *Sundries.*			l.	s.	d.		
.1	To *G. Buchan's sale per Swan,*			20	4	7		
.2	To *Profit and Loss,*			—	7	6		
						20	12	1
		7th.						
.4	*Bills receivable* Dr to *Sundries.*					l.	s.	
.1	To *G. Buchan's sale per Swan,*					7	10	
.2	To *R. Green's sale per Sarah,*					150	—	
						157	10	—
		10th.						
.1	*Cash* Dr to *Sundries.*			l.	s.	d.		
.1	To *G. Buchan's sale per Swan,*			2	14	—		
.2	To *Profit and Loss,*			—	2	6		
						2	16	6
		12th.						
.4	*George Flint* Dr to *G. Buchan's sale per Swan,*							
.1						9	19	—
.4	*Merchandise-account* Dr to *G. Buchan's sale per Swan,*							
.1						1	—	—
		13th.						
.1	*G. Buchan's sale per Swan* Dr to *Sundries.*			l.	s.	d.		
.4	To *Wharfage and Negro-hire,*			6	9	6		
.4	To *Debts accountable,*			9	7	$9\frac{1}{2}$		
.4	To *Commission and Storage,*			25	—	$9\frac{3}{4}$		
.4	To *G. Buchan's account-current,*			262	11	$7\frac{3}{4}$		
						303	9	9
		15th.						
.1	*Sundries* Drs to *G. Flint.*			l.	s.	d.		
.2	*Cash,*			9	9	— $\frac{1}{4}$		
.4	*Profit and Loss,*			—	9	$11\frac{1}{4}$		
						9	19	—
		18th.						
.3	*Peter Tom* Dr to *Sundries.*			l.	s.	d.		
.2	To *R. Green's sale per Sarah,*			65	—	—		
.3	To *J. Scot's sale per Cæsar,*			32	12	2		
						97	12	2
		25th.						
.4	*G. Buchan's account-current* Dr to *Sundries.*							
				l.	s.	d.		
.3	To *Sugar,*			146	1	$2\frac{1}{2}$		
.2	To *James Brent,*			104	—	—		
.4	To *Account of Abatements,*			—	—	$4\frac{1}{4}$		
.3	To *Profit and Loss,*			12	10	1		
						262	11	$7\frac{3}{4}$

		l.	s.	d.
	March 30th.			
.3 / .1	*J. Scot's sale per Cæsar* Dr to *Cash*, - -	130	14	6
	April 2d.			
.4 / .3	*Simon Sands's account-current* Dr to *Peter Tom*, -	29	5	—
	4th.			
.4 / .5	*Bonds* Dr to *M. Steel's sale per Rose*, - -	687	—	—
	5th.			
.3 / .2	*Peter Tom* Dr to *R. Green's sale per Sarah*, -	64	4	2½
	7th.			
.2	*James Brent* Dr to *Sundries*.	l.	s.	
.2	To *R. Green's sale per Sarah*, -	12	—	
.3	To *J. Scot's sale per Cæsar*, - -	20	6	
		32	6	—
	12th.			
.1 / .2	*Cash* Dr to *R. Green's sale per Sarah*, - -	143	11	—
	15th.			
.3	*John Cole* Dr to *Sundries*.	l.	s.	
.2	To *R. Green's sale per Sarah*, - -	12	12	
.5	To *M. Steel's sale per Rose*, - -	100	—	
		112	12	—
	18th.			
.3 / .2	*John Brown* Dr to *R. Green's sale per Sarah*, -	32	43	
	20th.			
.5 / .3	*Jacob Finch* Dr to *J. Scot's sale per Cæsar*, -	134	18	8
	25th.			
.5	*G. Gordon's account-current* Dr to *Sundries*.	l.	s.	
.2	To *R. Green's sale per Sarah*, -	13	—	
.5	To *M. Steel's sale per Rose* - -	60	—	
		73	—	—
	28th.			
.5	*Heavy money* Dr to *Sundries*.	l.	s.	
.2	To *R. Green's sale per Sarah*, - -	21	—	
.5	To *M. Steel's sale per Rose*, - -	840	—	
		861	—	—
	May 1st.			
.3 / .2	*Simon Short* Dr to *R. Green's sale per Sarah*, -	322	12	—
	3d.			
.1 / .2	*Cash* Dr to *R. Green's sale per Sarah*, - -	475	—	—
	4th.			
.2 / .2	*James Brent* Dr to *R. Green's sale per Sarah*, -	—	12	—
.4 / .2	*Merchandise-account* Dr to *R. Green's sale per Sarah*,	90	—	—
.2	*R. Green's sale per Sarah* Dr to *Sundries*.	l.	s.	d.
.1	To *Cash*, - - -	73	13	4
.4	To *Wharfage and Negro-hire*, -	33	16	3¾
.4	To *Commission and Storage*, - -	140	19	7¾
.5	To *R. Green and Comp.'s acct-current*,	1401	6	—
		1649	15	3½

		l.	s.	d.
	May 5.			
.4	*Bonds* Dr to *M. Steel's sale per Rose*, - -	2472	—	—
.5	8th.			
.5	*R. Green and Company's account-current* Dr to *Sundries*.			
	l. s. d.			
.3	To *Peter Tom*, - - - 490 5 —			
.3	To *Simon Short*, - - 461 14 —			
.5	To *Jacob Finch*, - - 382 12 —			
.4	To *Account of Abatements*, - — — 5¼			
.2	To *Profit and Loss*, - - 66 14 6¾			
		1401	6	—
	10th.			
	Sundries Drs to *John Brown*. l. s. d.			
.5	*Pymento*, - - - 280 4 2			
.6	*Cotton*, - - - 241 2 6			
.6	*Coffee*, - - - 102 6 —			
.6	*Fustic*, - - - 10 3 —			
.6	*Ebony*, - - - 2 — —			
		635	15	8
.3	15th.			
.3	*Simon Short* Dr to *J. Scot's sale per Cæsar*, -	375	—	—
.3	18th.			
.3	*John Brown* Dr to *Sundries*. l. s.			
.3	To *J. Scot's sale per Cæsar*, - - 144 —			
.5	To *M. Steel's sale per Rose*, - 808 —			
.4	To *Merchandise-account*, - - 95 —			
		1047	—	—
.2	24th.			
.3	*James Brent* Dr to *J. Scot's sale per Cæsar*, -	125	3	2
	27th.			
	Sundries Drs to *J. Scot's sale per Cæsar*. l. s.			
.1	*Cash*, - - - - 139 4			
.3	*John Cole*, - - - 120 —			
.3		259	4	—
.1	30th.			
	Cash Dr to *Sundries*. l. s.			
.3	To *J. Scot's sale per Cæsar*, - - 22 —			
.4	To *Merchandise-account*, - - 1 16			
		23	16	—
	June 1st.			
.3	*J. Scot's sale per Cæsar* Dr to *Sundries*.			
	l. s. d.			
.4	To *Wharfage and Negro-hire*, - 28 3 2¼			
.4	To *Commission and Storage*, - 101 16 3¾			
.6	To *J. Scot and Comp.'s acct-current*, 1012 — —			
		1141	19	6

				l.	s.	d.
	June 3d.					
	Cash Dr to *M. Steel's sale per Rose*,			48	—	—
	5th.					
	J. Scot and Company's account-current Dr to *Sundries*.					
		l.	s. d.			
	To *Pymento*,	280	4 2			
	To *Cotton*,	241	2 6			
	To *Coffee*,	102	6 —			
	To *Fustic*,	10	3 —			
	To *Ebony*,	2	— —			
	To *Heavy money*,	327	12 —			
	To *Cash*,	—	8 1½			
	To *Account of abatements*,	—	— 4¾			
	To *Profit and Loss*,	48	3 9¾			
				1012	—	—
	8th.					
	Cash Dr to *M. Steel's sale per Rose*,			806	—	—
	10th.					
	M. Steel and Company's account-current Dr to *Sundries*.					
		l.	s. d.			
	To *Peter Tom*,	269	15 8½			
	To *J. Brown*,	59	8 7			
	To *Heavy money*,	350	— —			
	To *Cash*,	950	— —			
	To *Profit and Loss*,	81	9 2½			
				1710	13	6
	14th.					
	Peter Tom Dr to *M. Steel's sale per Rose*,			48	—	—
	17th.					
	Cash Dr to *M. Steel's sale per Rose*,			46	—	—
	20th.					
	Cash Dr to *Sundries*.					
		l.	s. d.			
	To *James Brent*,	126	1 2			
	To *John Cole*,	243	8 —			
	To *John Brown*,	421	4 —			
	To *Simon Short*,	543	2 —			
	To *Fox & Trail*,	20	12 1			
	To *Bills receivable*,	157	10 —			
				1511	17	3
	24th.					
	Cash Dr to *M. Steel's sale per Rose*,			86	—	—

			June 27th.				*l.*	*s.*	*d.*
		Sundries Drs to *Cash.*		*l.*	*s*	*d.*			
.3		*Peter Tom,* - -		638	17	$2\frac{1}{2}$			
.5		*Jacob Finch,* - -		247	13	4			
							886	10	$6\frac{1}{2}$
			28th.						
.1		*Cash* Dr to *M. Steel's sale per Rose,* -					191	—	—
.5			*July* 4th.						
.1		*Cash* Dr to *Sundries.*		*l.*	*s.*	*d.*			
.4		To *Bonds,* - -		687	—	—			
.2		To *Profit and Loss,* - -		8	11	9			
							695	11	9
			5th.						
.1		*Cash* Dr to *Sundries.*		*l.*	*s.*	*d.*			
.4		To *Bonds,* - -		2472	—	—			
.2		To *Profit and Loss,* - -		20	12	—			
							2492	12	—
			6th.						
.1		*Cash* Dr to *M. Steel's sale per Rose,* -					90	—	—
.5									
.5		*M. Steel's sale per Rose* Dr to *Sundries.*		*l.*	*s.*	*d.*			
.1		To *Cash,* - -		441	13	8			
.2		To *Profit and Loss,* -		314	2	-			
.6		To *M. Steel and Company's acct-current,*		5526	4	4			
							6282	—	—
			7th.						
.6		*M. Steel and Company's account-current* Dr to *Sundries.*							
				l.	*s.*	*d.*			
.5		To *Jacob Finch,* -		2400	—	—			
.4		To *Heavy Money,*		183	8	—			
.3		To *John Brown,*		700	—	—			
.1		To *Cash,* -		350	8	9			
.4		To *Account of Abatements,* -		—	—	$2\frac{3}{4}$			
.2		To *Profit and Loss,* - -		181	13	$10\frac{1}{4}$			
							3815	10	10
			8th.						
		Sundries Drs to *Cash,*		*l.*	*s.*	*d*			
.5		*Jacob Finch,* - -		2400	—	—			
.3		*John Brown,* - -		700	—	—			
							3100	—	—
.1									

July

July 10th.

		l.	s.	d.	l.	s.	d.
	Sundries Drs to *Cash*,						
.4	*Wharfage and Negro-hire*,	16	10	—			
.4	*Commission and Storage*,	32	—	—			
—					48	10	—
.1							
	* * * * * * * * * * * * * * *						
	Sundries Drs to *Profit and Loss*,	l.	s.	d.			
.4	*Merchandise-account*,	5	16	—			
.4	*Debts accountable*,	9	7	9½			
.4	*Wharfage and Negro-hire*	51	19	—			
.4	*Commission and Storage*,	235	16	9¼			
.5	*Account of Abatements*,	—	1	5			
—					303	—	11¾
.2							
.2	*Profit and Loss* Dr to *Sundries*.	l.	s.	d.			
.4	To *Simon Sands's account-current*,	345	16	1¼			
.5	To *George Gordon's account-current*,	345	16	1¼			
.6	To *William Watt's account-current*,	345	16	1¼			
					1037	8	3¾
	Sundries Drs to *Cash*.	l.	s.	d.			
.4	*Simon Sands's account-current*,	316	11	1¼			
.5	*George Gordon's account-current*,	272	16	1¼			
.6	*William Watt's account-current*,	345	16	1¼			
—					935	3	3¾
.1							

DAY

DAY-BOOK.

Kingſton, Jamaica, January 2. 1769.

			l.	s.	d.
.1	1	*Caſh*, L. 70 : 16 : 8, to *G. Buchan's ſale per Swan.*			
.1		For 50 pieces coarſe linen, containing 1000 yards, at 17 d. - -	70	16	8
		4th.			
.1	1	*Caſh*, L. 21, 10 s. to *George Buchan's ſale per Swan.*			
.1		For 10 pair boots, at 43 s. - - -	21	10	—
		7th.			
.1	1	*G. Buchan's ſale per Swan*, L. 9 : 10 : 6, to *Caſh*,			
.1		Paid Capt. Smith freight, - -	9	10	6
		10th.			
.1	1	*Caſh*, L. 36, 2 s. to *Sundries.*			
.1		To *G. Buchan's ſale per Swan*, l. s. d.			
		For 50 pair mens pumps, at 9 s. 6 d. 23 15 —			
		4 boxes mould candles, viz.			
		No lb.			
		1 — 58			
		4 — 60			
		7 — 59			
		8 — 60			
		237 at 12 d. 11 17 —			
.2		To *Profit and Loſs*, for 4 boxes, at 2 s. 6 d. — 10 —			
			36	2	—

January

			l.	s.	d.
		January 12th.			
.2	1	*James Brent*, L. 72, to *G. Buchan's ſale per Swan.*			
.1		For one cheſt china, advance at 80 *per cent.* -	72	—	—
		15th.			
.2	2	*R. Green's ſale per Sarah*, L. 112 : 10 : 6, to *Caſh.*			
.1		Paid Capt. Evans freight, - -	112	10	6
		18th.			
.3	2	*Peter Tom*, L. 86 : 13 : 4, to *R. Green's ſale per Sarah*,			
.2			l.	s.	d.
		For 8 caſk 6 d. nails, containing 240 m. at 5 s. 60	—	—	—
		4 caſk 10 d. ditto, containing 80 m. at 6 s. 8 d. - -	26	13	4
			86	13	4
		20th.			
	1	*Sundries*, L. 15, to *G. Buchan's ſale per Swan.*			
			l.	s.	
.3		*John Cole*, for 24 pair mens ſhoes, at 9 s. T. R. - -	10	16	
.1		*Caſh*, for 12 pair boys ditto, at 7 s. -	4	4	
.1			15	—	—
		25th			
.1	2	*Caſh*, L. 27, 3 s. to *R. Green's ſale per Sarah.*			
.2			l.	s.	
		For 40 dozen bottled ale, at 12 s.	24	—	
		6 buſhel caſk-peaſe, at 10 s. 6 d.	3	3	
			27	3	—
		February 7th.			
.3		*John Brown*, L. 37, 4 s. to *Sundries.*			
			l.	s.	
.2	2	To *R. Green's ſale per Sarah*, for 3 coil cordage, weight 680 lb. at 55 s. per C.	18	14	
.1	1	To *G. Buchan's ſale per Swan*, for 40 pair boys pumps, at 9 s. 3 d.	18	10	
			37	4	—
		15th.			
.1		*Caſh*, L. 51, to *Sundries.*			
			l.	s.	
.1	1	To *G. Buchan's ſale per Swan*, for 46 pair mens pumps, at 10 s.	23	—	
.2	2	To *R. Green's ſale per Sarah*, for 4 caſk 10 d. nails, containing 80 m. at 7 s.	28	—	
			51	—	—

Fe-

				l.	s.	d.
			February 24th.			
.3			*Sugar*, L. 146 : 1 : 2½, to *Peter Tom.*			
.3			For 5 hogsheads Muscovado, viz.			
			No C. Q. lb. Tare.			
			1 — 15 3 — — — 116			
			2 — 15 3 — — — 116			
			3 — 16 3 14 — — 117			
			4 — 16 2 — — — 116			
			5 — 15 1 14 — — 115			
			80 1 — — — 580, neat 8408 lb. at 34 s. per C. and 5 hogsheads, at 12 s. 6 d.	146	1	2½
			March 1st.			
.1	3		*Cash*, L. 67, 10 s. to *J. Scot's sale per Cæsar.*			
.3			For 30 barrels herring, at 45 s.	67	10	—
			3d.			
.3			*Simon Short*, L. 307, 4 s. to *Sundries.*			
				l.	s.	
.1	1		To *G. Buchan's sale per Swan*, for 32 pair boys pumps, at 9 s. 6 d.	15	4	
.2	2		To *R. Green's sale per Sarah*, for 4 pipes Madeira wine, at 50 l.	200	—	
.3	3		To *J. Scot's sale per Cæsar*, for 40 barrels herring, at 46 s.	92	—	
				307	4	—
			4th.			
.4			*Fox & Trail*, L. 20 : 12 : 1 to *Sundries.*			
.1	1		To *George Buchan's sale per Swan*, for 3 boxes mould candles, viz.			
			No lb.			
			5 — 52			
			9 — 53			
			11 — 58			
				l.	s.	d.
			163 at 13 d.	8	16	7
			24 pair mens shoes, at 9 s. 6 d.	11	8	—
.2			To *Profit and Loss*, for 3 boxes at 2 s. 6 d.	—	7	6
				20	12	1

March 7th.

.4 *Bills receivable*, L. 157, 10 s. to *Sundries*.

			l.	s.	l.	s.	d.
.1	1	To *G. Buchan's ſale per Swan*, for 20 pair boys ſhoes, at 7 s. 6 d. -	7	10			
.2	2	To *R. Green's ſale per Sarah*, For 2 pipes Malmſey wine, at 67 l.	134	—			
		2 caſk 6 d. nails, containing 60 m. at 5 s. 4 d. -	16	—			
					157	10	—

George Tod on *John Sloan*.

10th.

.1 *Caſh*, L. 2 : 16 : 6, to *Sundries*.

			l.	s.	d.	l.	s.	d.
.1	1	To *G. Buchan's ſale per Swan*, for 1 box mould candles, viz. No 2. containing 54 lb. at 12 d. - -	2	14	-			
.2		To *Profit and Loſs*, for the box, -	—	2	6			
						2	16	6

12th.

.4 *George Flint*, L. 9, 19 s. to *G. Buchan's ſale per Swan*,

.1 1 For 4 boxes mould candles, viz.

No	lb.			l.	s.	l.	s.	d.
3	56	-	-	2	10			
6	57	-	-	2	12			
10	55	-	-	2	8			
12	56	-	-	2	9			
						9	19	—

Sold at vendue.

.4 1 *Merchandiſe-account*, L. 1, to *G. Buchan's ſale per Swan*,

.1 For 4 pair boys ſhoes, at 5 s. - - 1 — —

March

			l.	s.	d.
		March 13th.			
.1	1	*G. Buchan's sale per Swan*, L. 303 : 9 : 9, to *Sundries*.			
		l. s. d.			
.4		To *Wharfage and Negro-hire*, - 6 9 6			
.4		To *Debts accountable*, at 3 *per cent.* 9 7 9½			
.4		To *Commission and Storage*, at 8 *per cent.* 25 — 9¾			
.4		To *G. Buchan's account-current*, for neat proceeds, - 262 11 7¾			
			303	9	9
		15th.			
		Sundries, L. 9, 19 s. to *George Flint*.			
		l. s. d.			
.1		*Cash*, for neat proceeds of *G. Buchan's* goods sold at vendue, - 9 9 —¾			
.2		*Profit and Loss*, for commission at 5 *per cent.* - - - — 9 11¼			
.4			9	19	—
		18th.			
.3		*Peter Tom*, L. 97 : 12 : 2, to *Sundries*.			
		l. s. d.			
.2	2	To *R. Green's sale per Sarah*, for 20 buckskin saddles, at 65 s. 65 — —			
.3	2	To *J. Scot's sale per Cæsar*, for 12 firkins butter, viz.			
		No lb. Tare.			
		1—62 14			
		2—63 13			
		3—60 12			
		4—68 14			
		5—64 11			
		6—65 15			
		7—62 14			
		8—68 15			
		9—67 17			
		10—63 13			
		11—65 14			
		12—62 15			
		769 167			
		167 tare.			
		602 neat, at 13 d. - 32 12 2			
			97	12	2

		l.	s.	d.
	March 25th.			
.4	*G. Buchan's acct-cur.* L. 262 : 11 $7\frac{1}{4}$, to *Sundries.*			
.3	To *Sugar*, for 5 hogſheads, viz.			
	No C. Q. lb. Tare.			
	1 —15 3 —116			
	2 —15 3 —116			
	G.B.3 —16 3 14 —117			
	4 —16 2 —116			
	5 —15 1 14 —115			
	80 1 ——580			
	8988 lb.			
	580 tare.			
	l. s. d.			
	8408 neat at 34 s. *per* C. and 5 hogſheads, at 12 s. 6 d } 146 1 $2\frac{1}{2}$			
.2	To *James Brent*, for 320 oz. heavy money, at 6 s. 6 d. - } 104 — —			
.4	To *Account of abatements*, - — — $4\frac{1}{4}$			
.2	To *Profit and Loſs*, for commiſſion on L. 250 : 1 : $6\frac{3}{4}$, at 5 *per cent.* } 12 10 1			
		262	11	$7\frac{1}{4}$
	Shipped on board the Swallow, John Jenkins, for London, in full of the neat proceeds of George Buchan's ſale *per* the Swan.			
	30th.			
.3 3	*J. Scot's ſale per Cæſar*, L. 130 : 14 : 6, to *Caſh.*			
.1	Paid Capt. Knox freight, - -	130	14	6
	April 2d			
.4	*Simon Sands's account-current*, L. 29, 5 s. to *Peter Tom.*			
.3	l. s d.			
	For a table-clock, - - 15 10 —			
	a ſilver watch, - - 13 15 —			
		29	5	—
	Bought on credit of the ſtore.			
	4th.			
.4	*Bonds*, L. 687, to *M. Steel's ſale per Roſe.*			
.5	l.			
	For 4 negro men, at 48 l. - - 192			
	5 negro women, at 45 l. - 225			
	6 negro boys, at 30 l. - - 180			
	3 negro girls, at 30 l. - - 90			
		687	—	—
	Sold Iſaac Boyd. Intereſt from this date.			
	April			

April 5th.

.3 2 *Peter Tom*, L. 64 : 4 : 2½, to *R. Green's ſale per Sarah.*

.2

	l.	s.	d.
For 1 copper boiler, weight 518 lb. at 17 d. - -	36	13	10
Advance, at 75 *per cent.* -	27	10	4½

l. 64 s. 4 d. 2½

7th.

.2 *James Brent*, L. 32, 6 s. to *Sundries.*

	l.	s.
.2 2 To *R. Green's ſale per Sarah*, for 6 plain ſaddles, at 40 s. - -	12	—

.3 3 To *J. Scot's ſale per Cæſar*, for 8 firkins butter, viz.

No	*lb. Tare.*
13	61 13
14	66 16
15	63 15
16	62 13
17	64 14
18	67 16
19	66 11
20	68 13
	517 111
	111 tare.
	406 neat, at 12 *d.* -

20 6

l. 32 s. 6 —

12th.

.1 2 *Caſh*, L. 143, 11 s. to *R. Green's ſale per Sarah*,

.2

	l.	s.
For 2 pipes Malmſey wine, at 66 l.	132	—
2 coil cordage, weight 420 lb. at 55 s. *per* C. - -	11	11

l. 143 s. 11 —

15th.

.3 *John Cole*, L. 112, 12 s. to *Sundries.*

	l.	s
.2 2 To *R. Green's ſale per Sarah*, for 6 plain ſaddles, at 42 s. G. F.	12	12
.5 4 To *M. Steel's ſale per Roſe*, for 2 negro men, at 50 l. S. P. - -	100	—

l. 112 s. 12 —

April

			l.	s.	d.
		April 18th.			
.3 .2	2	*John Brown*, L. 32 : 4 : 3, to *R. Green's sale per Sarah.*			
		l. s. d.			
		For 12 plain saddles, at 42 s. - 25 4 —			
		1 coil cordage, weighing 255 lb. at 55 s. *per* C. - 7 — 3			
			32	4	3
		20th.			
.5 .3	3	*Jacob Finch*, L. 134 : 18 : 8, to *J. Scot's sale per Cæsar.*			
		For flowered lawns, viz.			
		No *Pieces*. *Yards*. l. s. d.			
		1 — 8 cont. 80, at 24 d. - 8 — —			
		4 — 22 — 218, at 28 d. - 25 8 8			
		5 — 20 — 200, at 45 d. - 37 10 —			
		7 — 24 — 240, at 64 d. - 64 — —			
			134	18	8
		25th.			
.5		*George Gordon's account-current*, L. 73, to *Sundries.*			
		l. s.			
.2	2	To *R. Green's sale per Sarah*, for 4 buckskin saddles, at 65 s. - 13 —			
.5	4	To *M. Steel's sale per Rose*, for 2 negro boys, at 30 l. - - 60 —			
			73	—	—
		28th.			
.5	2	*Heavy money*, L. 861, to *Sundries.*			
		l. s.			
.2		To *R. Green's sale per Sarah*, for 6 buckskin saddles, at 65 s. and 2 boxes, at 15 s. - - 21 —			
.5	4	To *M. Steel's sale per Rose*, for			
		L.			
		6 negro men, at 50 l. - 300			
		4 negro boys, at 30 l. - 120			
		6 negro women, at 50 l. - 300			
		4 negro girls, at 30 l. - 120 840 —			
			861	—	—
		Received in exchange, 2460 oz. at 7 s.			

May

			l.	s.	d.
		May 1st.			
.3 .2	2	*Simon Short*, L. 322, 12 s. to *R. Green's sale per Sarah.*			
		For 6 pipes Madeira wine, at 48 l. - 288 —			
		56 dozen bottled ale, at 12 s. - 33 12			
		2 bushel cask-pease. at 10 s. - 1 —			
			322	12	—
		3d.			
.1 .2	2	*Cash*, L. 475, to *R. Green's sale per Sarah.*			
		For 10 pipes Madeira wine, at 47 l. 10 s. -	475	—	—
		4th.			
.2 .2	2	*James Brent*, 12 s. to *R. Green's sale per Sarah.*			
		For 2 bushel cask-pease, spoiled,	—	12	—
.4 .2	2	*Merchandise-account*, L. 90, to *R. Green's sale per Sarah.*			
		For 1 box thread stockings, cont^{s} 20 doz. at 90 s.	90	—	—
.2	2	*R. Green's sale per Sarah*, L. 1649 : 15 : 3½, to *Sundries.*			
		l. s. d.			
.1		To *Cash*, paid duty on 24 pipes Madeira wine, 72 — —			
		Paid duty on ale, - 1 13 4			
		l. s. d.			
		73 13 4			
.4		To *Wharfage and Negro-hire*, - 33 16 3¼			
.4		To *Commission and Storage*, at 8 *per cent.* 140 19 7¾			
.4		To *R. Green and Company's account-current*, for neat proceeds, 1401 6 —			
			1649	15	3½
		5th.			
.4 .5	4	*Bonds*, L. 2472, to *M. Steel's sale per Rose.*			
		l. s.			
		For 20 negro men, at 48 l. - - 960 —			
		24 negro women, at 47 l. - 1128 —			
		12 negro boys, at 32 l. - 384 —			
			2472	—	—
		Sold Peter King. Interest from this date.			

May

		l.	s.	d.
	May 8th.			
.5	*R. Green and Company's account-current*, L. 1401, 6s. to *Sundries*.			
.3	To *Peter Tom*, for 28 puncheons rum, viz.			

	No	*Gall.*	No	*Gall.*	No	*Gall.*
	1	117	11	115	21	117
	2	115	12	118	22	119
	3	114	13	117	23	115
	4	118	14	114	24	116
R. G.	5	119	15	116	25	118
	6	113	16	116	26	117
	7	115	17	117	27	119
	8	117	18	118	28	115
	9	118	19	116		
	10	114	20	117		936
		1160		1164		
		1164				
		936				

	l.	s.	d.	l.	s.	d.
3260 at 2 s. 9 d.	448	5	—			
28 puncheons, at 30 s.	42	—	—			
				490	5	—
.3 To *Simon Short*, for 558 bags ginger, weight 61560 lb. at 15 s. *per* C.				461	14	—
.5 To *Jacob Finch*, for 42 tuns, and 4 C. logwood, at 8 l. *per* tun,				337	12	—
10 tuns lignumvitæ, at 4 l. 10 s.				45	—	—
.4 To *Account of abatements*, -				—	—	$5\frac{1}{4}$
.2 To *Profit and Loss*, for commission on L. 1334 : 11 : $5\frac{1}{4}$ at 5 *per cent.*				66	14	$6\frac{3}{4}$
						1401 6 —

Shipped on board the Cumberland, John Francis, for Briſtol, in full of the neat proceeds of Robert Green and Company's ſale *per* the Sarah.

May

May 10th. l. s. d.

Sundries, L. 635 : 15 : 8, to *John Brown*.

Pymento, for 15 tierces, viz.

No	C.	Q.	lb.	Tare.	No	C.	Q.	lb.	Tare.
1	4	3	—	107	9	4	2	14	98
2	4	2	10	97	10	3	2	21	84
3	4	1	12	96	11	3	3	14	85
4	3	3	14	80	12	4	3	—	104
5	4	2	21	93	13	4	1	21	97
6	4	3	22	100	14	4	—	14	93
7	4	2	14	98	15	4	2	21	99
8	3	2	21	78					
						30	—	21	660
	35	2	2	749					
	30	—	21	660					
	65	2	23	1409				l.	s. d.

Neat 5950 lb. at 11 d. and tierces 10s. each, 280 4 2

Cotton, for 12 bags viz.

No	C.	Q.	lb.	No	C.	Q.	lb.
1	1	2	14	7	3	1	—
2	2	3	4	8	2	3	14
3	2	3	—	9	3	—	21
4	1	3	18	10	3	2	14
5	3	1	2	11	2	3	21
6	2	2	5	12	3	2	21
	14	3	15		19	2	7
	19	2	7				
	34	1	22 is 3858 lb. at 15 d.				241 2 6

Coffee, for 4 puncheons, viz.

No	C.	Q.	lb.	Tare.
1	6	2	7	104
2	6	1	7	106
3	6	3	10	106
4	6	3	4	132
	26	2	—	448, neat 2520 lb. at 4 l. *per* C. and puncheons, at 7s. 6d. 102 6 —

Fustic, for 2 tuns, and 18 C. at 7 s. *per* tun, 10 3 —

Ebony, for 8 C. at 5 s. - - 2 — —

635 15 8

					l.	s.	d.
			May 15th.				
•3	3	*Simon Short*, L. 375, to *J. Scot's ſale per Cæſar*,					
•3			l.	s.			
		For 100 barrels herring, at 45 s. -	225	—			
		50 barrels meſs-beef, at 60 s. -	150	—			
					375	—	—
			18th.				
•3		*John Brown*, L. 1047, to *Sundries*.					
•3	3	To *John Scot's ſale per Cæſar*, for	l.				
		24 barrels meſs-pork, at 70 s.	84				
		20 half-barrels tongues, at 60 s.	60	l.			
			144	—	—		
•5	4	To *M. Steel's ſale per Roſe*, for	l.				
		8 negro men, at 50 l. -	400				
		6 negro women, at 48 l. -	288				
		4 negro girls, at 30 l. -	120				
			808	—	—		
•4		To *Merchandiſe-account*, for 1 box thread ſtockings, containing 20 dozen, at 95 s. -	95	—	—		
					1047	—	—
			24th.				
•2							
•3	3	*James Brent*, L. 125 : 3 : 2, to *J. Scot's ſale per Cæſar*.					
		For flowered lawns, viz.					
		No *Pieces*. *Yards*.	l.	s.	d.		
		2— 6 cont^{s}. 60 at 24 d. -	6	—	—		
		3— 8— 74 at 25 d. -	7	14	2		
		6—30—300 at 45 d. -	56	5	—		
		8—20—180 at 72 d. -	54	—	—		
		Box, ſheet, and cord, -	1	4	—		
					125	3	2
			27th.				
	3	*Sundries*, L. 259, 4 s. to *J. Scot's ſale per Cæſar*.					
			l.	s.			
•1		*Caſh*, for 48 barrels meſs-beef, at 58 s.	139	4			
•3		*John Cole*, for 60 barrels herring, at 40 s. M. H. - -	120	—			
•3					259	4	—
					May		

					l.	s.	d.
		May 30th.					
		Cash, L. 23, 16 s. to *Sundries*.					
1	3	To *J. Scot's sale per Cæsar*, for 6 barrels mess-pork, at 65 s.		19 10			
3		2 barrels mess-beef, tainted, -		2 10			
4		To *Merchandise-account*, for 4 pair boys shoes, at 9 s. -		1 16			
					23	16	—
		June 1st.					
3	3	*J. Scot's sale per Cæsar*, L. 1141 : 19 : 6, to *Sundries*.					
			l.	s. d.			
4		To *Wharfage and Negro-hire*, -	28	3 2¼			
4		To *Com. and Storage*, at 8 *per cent.*	101	16 3¾			
6		To *J. Scot and Company's account-current*, for neat proceeds,	1012	— —			
					1141	19	6
		3d.					
1	4	*Cash*, L. 48, to *M. Steel's sale per Rose*.					
5		For 1 negro man, - - -			48	—	—
		5th.					
6		*J. Scot and Company's acct-cur.* L. 1012, to *Sundries*.					
5		To *Pymento*, for 15 tierces, containing 5950 lb. neat, at 11 d. and J. S. tierces 10 s. each, - -	l. 280	s. d. 4 2			
6		To *Cotton*, for 12 bags, containing 3858 lb. at 15 d. - -	241	2 6			
6		To *Coffee*, for 4 puncheons, containing 2520 lb. neat, at 4 l. *per* C. and puncheons 7 s. 6 d. each,	102	6 —			
6		To *Fustic*, for 2 tuns and 18 C. at 70 *s. per* tun, - -	10	3 —			
6		To *Ebony*, for 8 C. at 5 s. -	2	— —			
5		To *Heavy Money*, for 936 oz. at 7 s.	327	12 —			
1		To *Cash*, for 13 rials, -	—	8 1½			
4		To *Account of abatements*, -	—	— 4¾			
2		To *Profit and Loss*, for commission on L. 963 : 16 : 2¼ at 5 *p. cent.*	48	3 9¾			
					1012	—	—
		Shipped on board the Eagle, George Turner, for Glasgow, in full of the neat proceeds of John Scot and company's sale *per* the Cæsar, being the goods bought the 10th of May, of John Brown, and the balance in heavy money.					
		8th.					
1	4	*Cash*, L. 806, to *M. Steel's sale per Rose*.	l.	s.			
5		For 10 negro men, at 47 l. -	470	—			
		12 negro boys, at 28 l. -	336	—			
					806	—	—

June 10th.

			l.	s.	d.
.5	*Steel and Co's account current*, L. 1710 : 13 : 6, to *Sundries*.				
.3	To *Peter Tom*, for 10 hhds sugar, *viz.*				
	No C. Q. lb Tare. / No C. Q. lb. Tare.				
	1—15 2 14—115 / 6—14 — —114				
	2—16 2 14—116 / 7—14 1 14—114				
MS.	3—16 3 — 117 / 8—17 1 —117				
	4—15 3 14—116 / 9—16 — —116				
	5—15 2 —115 / 10—15 1 14—115				
	80 1 14 579 / 77 — — 576				
	77 - — 576				
	157 1 14 1155				
	Neat 16471 lb. at 32 s. *per* C. and hogsheads at 12 s. 6 d.	269 15 8½			
.3	To *John Brown*, for 30 mahogany planks, containing 1981 feet, at 3 l. *per* 100 feet, -	59 8 7			
.5	To *Heavy money*, for 1000 oz. at 7 s.	350 — —			
.1	To *Cash*, for 200 double doubloons,	950 — —			
.2	To *Profit and Loss*, for commission on L. 1629 : 4 : 3½, at 5 *p. cent.*	81 9 2½			
			1710	13	6
	Shipped on board the Amity, Captain Ritchie for Liverpool, in part of the neat proceeds of Martin Steel and Company's sale per the Rose.				
	14th.				
.3 4	*Peter Tom*, L. 48, to *M. Steel's sale per Rose*.				
.5	For 1 negro man, - - -		48	—	—
	17th.				
.1 4	*Cash*, L. 46, to *M. Steel's sale per Rose*.				
.5	For 1 negro woman, - -		46	—	—
	20th.				
.1	*Cash*, L. 1511 : 17 : 3, to *Sundries*.				
		l. *s.* *d.*			
.2	To *James Brent*, - -	126 1 2			
.3	To *John Brown*, - -	421 4 —			
.3	To *John Cole*, - -	243 8 —			
.3	To *Simon Short*, - -	543 2 —			
.4	To *Fox & Trail*, - -	20 12 1			
.4	To *Bills receivable*, for Geo. Tod's bill on John Sloan, -	157 10 —			
			1511	17	3
	Received in full,				

June

				l.	s.	d.
		June 24th.				
.1	4	*Cash*, L. 86, to *M. Steel's sale per Rose.*				
.5			l.			
		For 2 negro boys, at 28 l. -	56			
		1 negro girl, - -	30			
				86	—	—
		27th.				
		Sundries, L. 886 : 10 : 6½, to *Cash.*				
			l. s. d.			
.3		*Peter Tom*, - -	638 17 2½			
.5		*Jacob Finch*, - -	247 13 4			
				886	10	6½
.1		Paid in full.				
		28th.				
.1	4	*Cash*, L. 191, to *M. Steel's sale per Rose.*				
.5			l.			
		For 2 negro men, at 46 l. - -	92			
		3 negro boys, at 25 l. - -	75			
		1 negro girl, - -	24			
				191	—	—
		July 1st.				
.1		*Cash*, L. 695 : 11 : 9, to *Sundries.*				
			l. s. d.			
.4		To *Bonds*, in full of Isaac Boyd's,	687 — —			
.2		To *Profit and Loss*, for interest since the 4th of April, -	8 11 9			
				695	11	9
		5th.				
.1		*Cash*, L. 2492, 12 s. to *Sundries.*				
			l. s.			
.4		To *Bonds*, in full of Peter King's,	2472 —			
.2		To *Profit and Loss*, for interest since the 5th of May, -	20 12			
				2492	12	—
		6th.				
.1	4	*Cash*, L. 90, to *M. Steel's sale per Rose.*				
.5		For 1 negro man, 2 negro women, 3 negro boys, 2 negro girls, } sickly, -		90	—	—

July

					l.	s.	d.
		July 6th.					
.5	4	*M. Steel's sale per Rose*, L. 6282, to *Sundries*.					
.1		To *Cash*, paid import-duty on 163 negroes,	L.	81 10 —			
		Capt. Bell's coast-commission,		241 12 3½			
		Dr Ward's fee,		7 18 —			
		House hire for 13 sick negroes,		6 10 —			
		Dr Ward, for extraordinary medicines to the sick,		7 10 —			
		Provisions toward maintenance of the cargo,		96 13 4½			
.2		To *Profit and Loss*, for commission at 5 *per cent.*		314 2 —			
.6		To *M. Steel and Company's account-current*, for neat proceeds,		5526 4 4			
					6282	—	—
		7th.					
.6		*M. Steel and Company's account-current*, L. 3815, 10 s. 10 d. to *Sundries*.					
			l.	*s.* *d.*			
.5		To *Jacob Finch*, for 300 tuns log-wood, at 8 l. M. S.	2400	— —			
.5		To *Heavy money*, for 524 oz. at 7 s.		183 8 —			
.3		To *J. Brown*, for 2000 oz. silver, at 7 s.		700 — —			
.1		To *Cash*, for 73 double doubloons, 3 pistoles, 4 rials,		350 8 9			
.4		To *Account of abatements*,		— — 2¾			
.2		To *Profit and Loss*, for commission on L. 3633 : 16 : 11¾, at 5 *per cent.*		181 13 10¼			
					3815	10	10
		Shipped on board the Rose, Captain Bell, for Liverpool, in full of the neat proceeds of Martin Steel and Company's sale *per* ditto,					
		8th.					
		Sundries, L. 3100, to *Cash*.		*l.*			
.5		*Jacob Finch*,		2400 — —			
.3		*John Brown*,		700 — —			
.1		Paid in full.			3100	—	—
		10th.					
		Sundries, L. 48, 10 s. to *Cash*.					
.4		*Wharfage and Negro-hire*, paid *Rymer Hobbs* hire of 2 negroes,		*l.* *s.* 16 10 —			
.4		*Commission and Storage*, paid *Jacob Hume* hire of a store,		32 — —			
.1					48	10	—
					Sundries,		

		l.	s.	d.
	* * * * * * * * * * * * * *			
	Sundries, L. 303 — 11¼ to *Profit and Loss*.			
		l.	*s.*	*d.*
.4	*Merchandise-account*, -	5	16	—
.4	*Wharfage and Negro-hire* -	51	19	—
.4	*Debts accountable*, - -	9	7	9¼
.4	*Commission and Storage*, -	235	16	9¼
.4	*Account of Abatements*, -	—	1	5
			303	— 11¼
.2				
.2	*Profit and Loss*, L. 1037 : 8 : 3¾ to *Sundries*.			
		l.	*s.*	*d.*
.4	To *Simon Sands's account-current*,	345	16	1¼
.5	To *George Gordon's account-current*,	345	16	1¼
.6	To *William Watt's account-current*,	345	16	1¼
			1037	8 3¾
	Sundries, L. 935 : 3 : 3¼, to *Cash*.			
		l.	*s.*	*d.*
.4	*Simon Sands's account-current*,	316	11	1¼
.5	*George Gordon's account-current*,	272	16	1¼
.6	*William Watt's account-current*,	345	16	1¼
			935	3 3¼
.1				

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		N°		Fo	l.	s.	d.
		1					
			Cash, Dr				
1769.							
Jan.	2.	1	To *George Buchan's sale per Swan*,	1	70	16	8
	4.	1	To *ditto*	1	21	10	—
	10.	1	To *Sundries*,		36	2	—
	20.	2	To *George Buchan's sale per Swan*,	1	4	4	—
	25.	2	To *Robert Green's sale per Sarah*,	2	27	3	—
Feb.	15.	2	To *Sundries*,		51	—	—
Mar.	1.	3	To *John Scot's sale per Cæsar*,	3	67	10	—
	10.	4	To *Sundries*,		2	16	6
	15.	5	To *George Flint*,	4	9	9	¾
April	12.	7	To *Robert Green's sale per Sarah*,	2	143	11	—
May	3	9	To *ditto*,	2	475	—	—
	27.	12	To *John Scot's sale per Cæsar*,	3	139	4	—
	30.	13	To *Sundries*,		23	16	—
June	3.	13	To *Martin Steel's sale per Rose*,	5	48	—	—
	8.	13	To *ditto*,	5	806	—	—
	17.	14	To *ditto*,	5	46	—	—
	20.	14	To *Sundries*,		1511	17	3
	24.	15	To *Martin Steel's sale per Rose*,	5	86	—	—
	28.	15	To *ditto*,	5	191	—	—
July	4.	15	To *Sundries*,		695	11	9
	5.	15	To *Sundries*,		2492	12	—
	6.	15	To *Martin Steel's sale per Rose*,	5	90	—	—
					7039	3	2¾
		2					
			Geo. Buchan's sale per Swan, Dr				
1769.							
Jan.	7.	1	To *Cash*,	1	9	10	6
Mar.	13.	5	To *Sundries*,		303	9	9
					313	—	3

				Fo	l.	s.	d.
			Contra, Cr				
1769.							
Jan. 7.	1	By	*George Buchan's ſale per Swan,*	1	9	10	6
15.	2	By	*Robert Green's ſale per Sarah,*	2	112	10	6
Mar. 30.	6	By	*John Scot's ſale per Cæſar,* -	3	130	14	6
May 4.	9	By	*Robert Green's ſale per Sarah,*	2	73	13	4
June 5.	13	By	*J. Scot and Company's acct-current,*	6	—	8	1½
10.	14	By	*M. Steel and Company's acct-current*	6	950	—	—
27.	15	By	*Sundries,* - -		886	10	6½
July 6.	16	By	*Martin Steel's ſale per Roſe,* -	5	441	13	8
7.	16	By	*M. Steel and Company's acct-current,*	6	350	8	9
8.	16	By	*Sundries,* - -		3100	—	—
10.	16	By	*Sundries,* - -		48	10	—
	17	By	*Sundries,* - -		935	3	3¾
					7039	3	2¾

				Fo	l.	s.	d.
			Contra, Cr				
1769.							
Jan. 2.	1	By	*Caſh,* - -	1	70	16	8
4.	1	By	*Caſh,* - -	1	21	10	—
10.	1	By	*Caſh,* - -	1	35	12	—
12.	2	By	*James Brent,* - -	2	72	—	—
20.	2	By	*Sundries,* - -		15	—	—
Feb. 7.	2	By	*John Brown,* - -	3	18	10	—
15.	2	By	*Caſh,* - -	1	23	—	—
Mar. 3.	3	By	*Simon Short,* - -	3	15	4	—
4.	3	By	*Fox & Trail,* - -	4	20	4	7
7.	4	By	*Bills receivable,* - -	4	7	10	—
10.	4	By	*Caſh,* - -	1	2	14	—
12.	4	By	*George Flint,* - -	4	9	19	—
	4	By	*Merchandiſe-account,* -	4	1	—	—
					313	—	3

	N°		Fo	l.	s.	d.
	3	*Profit and Loſs,* Dr				
1769.						
Mar. 15.	5	To *George Flint,* - -	4	—	9	11¼
	17	To *Sundries,* - -		1037	8	3¾
				1037	18	3
	4	*James Brent,* Dr				
1769.						
Jan. 12.	2	To *George Buchan's ſale per Swan,*	1	72	—	—
April 7	7	To *Sundries,* - -		32	6	—
May 4.	9	To *Robert Green's ſale per Sarah,*	2	—	12	—
24.	12	To *John Scot's ſale per Cæſar,* -	3	125	3	2
				230	1	2
	5	*Robert Green's ſale per Sarah,* Dr				
1769.						
Jan. 15.	2	To *Caſh,* - -	1	112	10	6
May 4.	9	To *Sundries,* " "		1649	15	3½
				1762	5	9½

				Fo	l.	s.	d.
		Contra, Cr					
1769.							
Jan. 10.	1	By *Caſh,* - -		1	—	10	—
Mar. 4.	3	By *Fox & Trail,* - -		4	—	7	6
10.	4	By *Caſh,* - -		1	—	2	6
25.	6	By *George Buchan's account-current,*		4	12	10	1
May 8.	10	By *Robert Green and Comp. acct-current,*		5	66	14	6¾
June 5.	13	By *John Scot and Company's acct-current,*		6	48	3	9¾
10.	14	By *Martin Steel and Comp. acct-current,*		6	81	9	2½
July 4.	15	By *Caſh,* - -		1	8	11	9
5.	15	By *Caſh,* - -		1	20	12	—
6.	16	By *Martin Steel's ſale per Roſe,* -		5	314	2	—
7.	16	By *M. Steel and Company's acct-current,*		6	181	13	10¼
	17	By *Sundries,* - -			303	—	11¼
					1037	18	3
		Contra, Cr					
1769.							
Mar. 25.	6	By *George Buchan's acct-current,*		4	104	—	—
June 20.	14	By *Caſh,* - -		1	126	1	2
					230	1	2
		Contra Cr					
1769.							
Jan. 18.	2	By *Peter Tom,* - -		3	86	13	4
25.	2	By *Caſh,* - -		1	27	3	—
Feb. 7.	2	By *John Brown,* - -		3	18	14	—
15.	2	By *Caſh,* - -		1	28	—	—
Mar. 3.	3	By *Simon Short,* - -		3	200	—	—
7.	4	By *Bills receivable,* - -		4	150	—	—
18.	5	By *Peter Tom,* - -		3	65	—	—
April 5.	7	By *ditto,* - -		3	64	4	2½
7.	7	By *James Brent,* - -		2	12	—	—
12.	7	By *Caſh,* - -		1	143	11	—
15.	7	By *John Cole,* - -		3	12	12	—
18.	8	By *John Brown,* - -		3	32	4	3
25.	8	By *George Gordon's account-current,*		5	13	—	—
28.	8	By *Heavy money,* - -		5	21	—	—
May 1.	9	By *Simon Short,* - -		3	322	12	—
3.	9	By *Caſh,* - -		1	475	—	—
4.	9	By *James Brent,* - -		2	—	12	—
	9	By *Merchandiſe-account,* -		4	90	—	—
					1762	5	9½

	N°		Fo	l.	s.	d.
	6	*Peter Tom,* Dr				
1769.						
Jan. 18.	2	To *Robert Green's ſale per Sarah,*	2	86	13	4
Mar. 18.	5	To *Sundries,* - -		97	12	2
Apr. 5.	7	To *Robert Green's ſale per Sarah,*	2	64	4	2½
June 14.	14	To *Martin Steel's ſale per Roſe,* -	5	48	—	—
27.	15	To *Caſh,* - -	1	638	17	2½
				935	6	11
	7	*John Cole,* Dr				
1769.						
Jan. 20.	2	To *George Buchan's ſale per Swan,*	1	10	16	—
April 15.	7	To *Sundries,* - -		112	12	—
May 27.	12	To *John Scot's ſale per Cæſar,* -	3	120	—	—
				243	8	—
	8	*John Brown,* Dr				
1769.						
Feb. 7.	2	To *Sundries,* - -		37	4	—
April 18	8	To *Robert Green's ſale per Sarah,*	2	32	4	3
May 18.	12	To *Sundries,* - -		1047	—	—
July 8.	16	To *Caſh,* - -	1	700	—	—
				1816	8	3
	9	*Sugar,* Dr				
1769.						
Feb. 24.	3	To *Peter Tom,* - -	3	146	1	2½
	10	*John Scot's ſale per Cæſar,* Dr				
1769.						
Mar. 30.	6	To *Caſh,* - -	1	130	14	6
June 1.	13	To *Sundries,* - -		1141	19	6
				1272	14	—
	11	*Simon Short,* Dr				
1769.						
Mar. 3.	3	To *Sundries,* - -		307	4	—
May 1.	9	To *Robert Green's ſale per Sarah,*	2	322	12	—
15.	12	To *John Scot's ſale per Cæſar,* -	3	375	—	—
				1004	16	—

			Fo	l.	s.	d.
1769.		*Contra*, Cr				
Feb. 24	3	By *Sugar*, - -	3	146	1	2½
April 2.	6	By *Simon Sands's account-current*,	4	29	5	—
May 8.	10	By *R. Green and company's acct-current*,	5	490	5	—
June 10.	14	By *Mart. Steel and comp's acct-current*,	6	269	15	8½
				935	6	11
1769.		*Contra*, Cr				
June 20.	14	By *Cash*, - -	1	243	8	—
1769.		*Contra*, Cr				
May 10.	11	By *Sundries*, - -		635	15	8
June 10.	14	By *Mart. Steel and Compy's acct-current*,	6	59	8	7
20.	14	By *Cash*, - - -	1	421	4	—
July 7.	16	By *Mart. Steel and Compy's acct-current*,	6	700	—	—
				1816	8	3
1769.		*Contra*, Cr				
Mar. 25.	6	By *George Buchan's account-current*,	5	146	1	2½
1769.		*Contra*, Cr				
Mar. 1.	3	By *Cash*, - - -	1	67	10	—
3.	3	By *Simon Short*, - -	3	92	—	—
18.	5	By *Peter Tom*, - -	3	32	12	2
April 7.	7	By *James Brent*, - -	2	20	6	—
20.	8	By *Jacob Finch*, - -	5	134	18	8
May 15.	12	By *Simon Short*, - -	3	375	—	—
18.	12	By *John Brown*, - -	3	144	—	—
24.	12	By *James Brent*, - -	2	125	3	2
27.	12	By *Sundries*, - -		259	4	—
30.	13	By *Cash*, - -	1	22	—	—
				1272	14	—
1769.		*Contra*, Cr				
May 8.	10	By *R. Green and company's acct-current*,	5	461	14	—
June 20.	14	By *Cash*, - -	1	543	2	—
				1004	16	—

	N°		Fo	l.	s.	d.
	12					
1769.		*Fox & Trail*, Dr				
Mar. 4.	3	To *Sundries*, - -		20	12	1
	13					
1769.		*Bills receivable*, Dr				
Mar. 7.	4	To *Sundries*, - -		157	10	—
	14					
1769.		*George Flint*, Dr				
Mar. 12.	4	To *George Buchan's ſale per Swan*,	1	9	19	—
	15					
1769.		*Merchandiſe-account*, Dr				
Mar. 12.	4	To *George Buchan's ſale per Swan*,	1	1	—	—
May 4.	9	To *Robert Green's ſale per Sarah*,	2	90	—	—
	17	To *Profit and Loſs*, - -	2	5	16	—
	16			96	16	—
1769.		*Wharfage and negro-hire*, Dr				
July 10.	16	To *Caſh*, - - -	1	16	10	—
	17	To *Profit and Loſs*, - -	2	51	19	—
				68	9	—
	17					
		Debts accountable, Dr				
	17	To *Profit and Loſs*, - -	2	9	7	$9\frac{1}{2}$
	18					
1769.		*Commiſſion and Storage*, Dr				
July 10.	16	To *Caſh*, - -	1	32	—	—
	17	To *Profit and Loſs*, -	2	235	16	$9\frac{1}{4}$
				267	16	$9\frac{1}{4}$
	19					
1769.		*Geo. Buchan's acct-current*, Dr				
Mar. 25.	6	To *Sundries*, - -		262	11	$7\frac{3}{4}$
	20					
		Account of abatements, Dr				
	17	To *Profit and Loſs*, - -	2	—	1	5
	21					
1769.		*Simon Sands's acct-current*, Dr				
April 2.	6	To *Peter Tom*, - -	3	29	5	—
	17	To *Caſh*, - -	1	316	11	$1\frac{1}{4}$
				345	16	$1\frac{1}{4}$
	22					
1769.		*Bonds*, Dr				
April 4.	6	To *Martin Steel's ſale per Roſe*,	5	687	—	—
May 4.	9	To *ditto*, - -	5	2472	—	—
				3159	—	—

				Fo	l.	s.	d.
1769.		*Contra,*	*Cr*				
June 20.	14	By *Caſh,* - -		1	20	12	1
1769.		*Contra,*	*Cr*				
June 20.	14	By *Caſh,* - - -		1	157	10	—
1769.		*Contra,*	*Cr*				
Mar. 15.	5	By *Sundries,* - -			9	19	—
1769.		*Contra,*	*Cr*				
May 18.	12	By *John Brown,* - -		3	95	—	—
30.	13	By *Caſh,* - - -		1	1	16	—
					96	16	—
1769.		*Contra,*	*Cr*				
Mar. 13.	5	By *George Buchan's ſale per Swan,*		1	6	9	6
May 4.	9	By *Robert Green's ſale per Sarah,*		2	33	16	$3\frac{3}{4}$
June 1.	13	By *John Scot's ſale per Cæſar,*		3	28	3	$2\frac{1}{4}$
					68	9	—
1769.		*Contra,*	*Cr*				
Mar. 13.	5	By *George Buchan's ſale per Swan,*		1	9	7	$9\frac{1}{2}$
1769.		*Contra,*	*Cr*				
Mar. 13.	5	By *George Buchan's ſale per Swan,*		1	25	—	$9\frac{3}{4}$
May 4.	7	By *Robert Green's ſale per Sarah,*		2	140	19	$7\frac{3}{4}$
June 1.	13	By *John Scot's ſale per Cæſar,* -		3	101	16	$3\frac{3}{4}$
					267	16	$9\frac{1}{4}$
1769.		*Contra,*	*Cr*				
Mar. 13.	5	By *ditto Buchan's ſale per Swan,*		1	262	11	$7\frac{3}{4}$
1769.		*Contra,*	*Cr*				
Mar. 25.	6	By *George Buchan's account-current,*		4	—	—	$4\frac{1}{4}$
May 8.	10	By *R. Green and company's acct-current,*		5	—	—	$5\frac{1}{4}$
June 5.	13	By *J. Scot and Company's acct-current,*		6	—	—	$4\frac{3}{4}$
July 7.	16	By *Mart. Steel and Compy's acct-current,*		6	—	—	$2\frac{3}{4}$
					—	1	5
		Contra,	*Cr*				
	17	By *Profit and Loſs,* -		2	345	16	$1\frac{1}{4}$
1769.		*Contra,*	*Cr*				
July 4.	15	By *Caſh,* - -		1	687	—	—
5.	15	By *Caſh,* - -		1	2472	—	—
					3159	—	—

	N°		Fo	l.	s.	d.
	23	*Martin Steel's ſale per Roſe, Dr*				
1769. *July* 6	16	To *Sundries*, - -		6282	—	—
	24	*Jacob Finch, Dr*				
1769. *April* 20.	8	To *John Scot's ſale per Cæſar*,	3	134	18	8
June 27.	15	To *Caſh*, - -	1	247	13	4
July 8.	16	To *Caſh*, - -	1	2400	—	—
				2782	12	—
	25	*Geo. Gordon's acct-current, Dr*				
1769. *April* 25.	8	To *Sundries*, - -		73	—	—
	17	To *Caſh*, - -	1	272	16	1¼
				345	16	1¼
	26	*Heavy money, Dr*				
1769. *April* 28.	8	To *Sundries*, - -		861	—	—
	27	*Robert Green and Company's acct-current, Dr*				
1769. *May* 8.	10	To *Sundries*, - -		1401	6	—
	28	*Pymento, Dr*				
1769. *May* 10.	11	To *John Brown*, - -	3	280	4	2

				Fo	l.	s.	d.
		Contra,	*Cr*				
1769.							
April 4.	6	By *Bonds,*		4	687	—	—
15.	7	By *John Cole,*		3	100	—	—
25.	8	By *George Gordon's account-current,*		5	60	—	—
28.	8	By *Heavy money,*		5	840	—	—
May 5.	9	By *Bonds,*		4	2472	—	—
18.	12	By *John Brown,*		3	808	—	—
June 3.	13	By *Caſh,*		1	48	—	—
8.	13	By *Caſh,*		1	806	—	—
14.	14	By *Peter Tom,*		3	48	—	—
17.	14	By *Caſh,*		1	46	—	—
24.	15	By *Caſh,*		1	86	—	—
28.	15	By *Caſh,*		1	191	—	—
July 6.	15	By *Caſh,*		1	90	—	—
					6282	—	—
		Contra,	*Cr*				
1769.							
May 8.	10	By *R. Green and company's acct-current,*		5	382	12	—
July 7.	16	By *Mart. Steel and comp's acct-current,*		9	2400	—	—
					2782	12	—
		Contra,	*Cr*				
	17	By *Profit and Loſs,*		2	345	16	1¼
		Contra,	*Cr*				
1769.							
June 5.	13	By *John Scot and Company's acct-current,*		6	327	12	—
10.	14	By *M. Steel and Company's acct-current,*		6	350	—	—
July 7.	16	By *ditto,*		6	183	8	—
					861	—	—
		Contra,	*Cr*				
1769.							
May 4.	9	By *ditto Green's ſale per Sarah,*		2	1401	6	—
		Contra,	*Cr*				
1769.							
June 5.	13	By *John Scot and Company's acct-current,*		6	280	4	2

	N°		Fo	l.	s.	d.
	29	*Cotton*, Dr				
1769. *May* 10	11	To *John Brown*, - -	3	241	2	6
	30	*Coffee*, Dr				
1769. *May* 10.	11	To *John Brown*, - -	3	102	6	—
	31	*Fuſtic*, Dr				
1769. *May* 10.	11	To *John Brown*, - -	3	10	3	—
	32	*Ebony*, Dr				
1769. *May* 10.	11	To *John Brown*, - -	3	2	—	—
	33	*John Scot and Company's account-current*, Dr				
1769. *June* 5.	13	To *Sundries*, - -		1012	—	—
	34	*Martin Steel and Company's account-current*, Dr				
1769. *June* 10	14	To *Sundries*, - -		1710	13	6
July 7.	16	To *Sundries*, - -		3815	10	10
				5526	4	4
	35	*William Watt's acct-current*, Dr				
	17	To *Caſh*, - -	1	345	16	1½

			Fo	l.	s.	d.
		Contra Cr				
1769. *June* 5.	13	By *John Scot and Company's acct-current*,	6	241	2	6
		Contra, Cr				
1769 *June* 5.	13	By *John Scot and Company's acct-current*,	6	102	6	—
		Contra, Cr				
1769. *June* 5.	13	By *John Scot and Company's acct-current*,	6	10	3	—
		Contra, Cr				
1769. *June* 5.	13	By *John Scot and Company's acct-current*,	6	2	—	—
		Contra, Cr				
1769. *June* 1.	13	By *John Scot's ſale per Cæſar*, -	3	1012	—	—
		Contra, Cr				
1769. *July* 6.	16	By *ditto Steel and Company's ſale per Roſe*,	5	5526	4	4
		Contra, Cr				
	17	By *Profit and Loſs*, - -	2	345	16	1 1/2

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SALES-

Sales on account of Geo. Buchan, per the Swan, Capt. Smith.

1769.		*To whom sold.*	*Pumps.* 96 pair mens.	72 pair boys.	*Shoes* 48 pair mens.	36 pair boys.	10 pair boots.	*Coarse linen.* 50 pieces.	1000 yards.	*Mould candles.* 12 boxes.	678 lb.	1 chest china.	*Price.*	*l.*	*s.*	*d.*
Jan. 2	1	*Cash*,						50	1000				at 17 *d.*	70	16	8
4	1	*Cash*,					10						at 43 *s.*	21	10	—
10	1	*Cash*,	50							4	237		at 9 *s.* 6 *d.* at 12 *d.*	35	12	—
12	2	*James Brent*,										1	advan. 80 *p. cent.*	72	—	—
20	2	*Sundries*,			24	12							at 9 *s.* at 7 *s.*	15	—	—
Feb. 7	2	*John Brown*,		40									at 9 *s.* 3 *d.*	18	10	—
15	2	*Cash*,	46										at 10 *s.*	23	—	—
Mar. 3	3	*Simon Short*,		32									at 9 *s.* 6 *d.*	15	4	—
4	3	*Fox & Trail*,			24					3	163		at 9 *s.* 6 *d.* at 13 *d.*	20	4	7
7	4	*Bills receivable*,				20							at 7 *s.* 6 *d.*	7	10	—
10	4	*Cash*,								1	54		at 12 *d.*	2	14	—
12	12	*George Flint*,								4	224		at *vendue*.	9	19	—
—	12	*Merch. acct.*				4							at 5 *s.*	1	—	—
			96	72	48	36	10	50	1000	12	678	1		313	—	3

CHARGES.

Jan. 7	1	To *Cash* paid Captain Smith freight, - -	9	10	6	
		To *Wharfage* and *Negro-hire*, - -	6	9	6	
		To *Debts accountable*, at 3 *per cent.* - -	9	7	9¼	
		To *Commission* and *Storage*, at 8 *per cent.* - -	25	0	9¾	
Mar 13	5					50 8 7¼
		To *George Buchan's account-current*, for neat proceeds, when received, Errors excepted. - - -				262 11 7¾

Kingston, Jamaica, March 13. 1769.

Per the Griffin, Capt. York.

Sands, Gordon, and *Watts.*

Sales

Sales on account and risk of Robert Green and Company, per the Sarah, Capt. Evans,

1769.		To whom sold	Saddles. 30 buckskin.	Saddles. 24 plain.	20 doz. stockings.	Nails. 300 m. 6 d.	Nails. 160 m. 10 d.	1 boiler, 518 lb.	Cordage 6 coil.	Cordage 1372 lb.	100 doz. ale.	Mad. wine. 10 bushel peafe.	Mad. wine. 20 pipes.	Mad. wine. 4 pipes Malmſey.	Price.	l.	s.	d.
Jan.	18	2 *Peter Tom,*				240	80								at 5 *s.* at 6 *s.* 8 *d.*	86	13	4
	25	2 *Caſh,*									40	6			at 12 *s.* at 10 *s.* 6 *d.*	27	3	—
Feb.	7	2 *Jo. Brown,*							3	680					at 55 *s.* -	18	14	—
	15	2 *Caſh,*					80								at 7 *s.* -	28	—	—
Mar.	3	3 *Simon Short,*											4		at 50 *l.* -	200	—	—
	7	4 *Bills receiv.*				60								2	at 5 *s.* 4 *d.* at 67 *l.*	150	—	—
	18	5 *Peter Tom,*	20												at 65 *s.* -	65	—	—
Apr.	5	7 *Ditto,*						1							advance at 75 *per c.*	64	4	2½
	7	7 *Ja. Brent,*		6											at 40 *s.* -	12	—	—
	12	7 *Caſh,*							2	420				2	at 55 *s.* at 66 *l.*	143	11	—
	15	7 *John Cole,*		6											at 42 *s.* -	12	12	—
	18	8 *Jo. Brown,*		12					1	255					at 42 *s.* at 55 *s.*	32	4	3
	25	8 *G. Gordon,*	4												at 65 *s.* -	13	—	—
	28	8 *Heavy money*	6												at 65 *s* 2 box, at 15 *s*	21	—	—
May	1	9 *Simon Short,*									56	2	6		at 12 *s* at 10 *s.* at 48 *l.*	322	12	—
	3	9 *Caſh,*											10		at 47 *l.* 10 *s.*	475	—	—
	4	9 *Ja. Brent,*										2			Spoiled, -	—	12	—
	—	9 *Merch. acct.*			20										at 90 *s.* -	90	—	—
		Loſt in wt.								17								
		Ul. & broke.									4							
			30	24	20	300	160	1	6	1372	100	10	20	4		1762	5	9½

CHARGES.

				l.	s.	d.
Jan.	15	2	To *Caſh,* paid Capt. Evans's freight, - -	112	10	6
			To *ditto,* paid duty on 24 pipes Madeira wine, -	72	—	—
			To *ditto,* paid duty on ale, - - -	1	13	4
			To *Wharfage,* and *Negro-hire,* - - -	33	16	3¾
May	4	9	To *Commiſſion* and *Storage,* at 8 *per cent.* - -	140	19	7¾
				360	19	9½
			To *Robert Green and Company's account-current,* for neat proceeds, when received, Errors excepted. - -	1401	6	—

Kingſton, Jamaica, May 4. 1769.

Per the Scipio, Capt. Jenkins.

Sands, Gordon, and Watts.

Sales

Sales on account and risk of John Scot and Company, per the Cæsar, Capt. Knox.

1769.		To whom sold.	Flowered lawns. 138 pieces.	Flowered lawns. 1352 yards.	234 barrels herring.	Butter. 20 firkins.	Butter. 1008 lb.	100 barrels beef,	30 barrels pork.	20 half-barrel tongues.	Price.	l.	s.	d.
Mar.	1	3	Cash,			30					at 45 s. -	67	10	—
	3	3	Simon Short,			4					at 46 s. -	92	—	—
	18	5	Peter Tom,				12	602			at 13 d. -	32	12	2
Apr.	7	7	James Brent,				8	406			at 12 d. -	20	6	—
	20	8	Jacob Finch,	8	80						at 24 d. -	8	—	—
	—	8	Ditto,	22	218						at 28 d. -	25	8	8
	—	8	Ditto,	20	200						at 45 d. -	37	10	—
	—	8	Ditto,	24	240						at 64 d. -	64	—	—
May	15	12	Simon Short,			100			50		at 45 s. at 60 s.	375	—	—
	18	12	John Brown,						24	20	at 70 s. at 60 s.	144	—	—
	24	12	James Brent,	6	60						at 24 d. -	6	—	—
	—	12	Ditto,	8	74						at 25 d. -	7	14	2
	—	12	Ditto,	30	300						at 45 d. -	56	5	—
	—	12	Ditto,	20	180						at 72 d. box 24 s.	55	4	—
	27	12	Cash,					48			at 58 s. -	139	4	—
	—	12	John Cole,			60					at 40 s. -	120	—	—
	30	13	Cash,						6		at 65 s. -	19	10	—
	—	13	Ditto,					2			tainted -	2	10	—
			Stinking,			4								
				138	1352	234	20	1008	100	30	20	1272	14	—

CHARGES.

				l.	s.	d.	
Mar	30	6	To *Cash*, paid Capt. Knox freight, -	130	14	6	
			To *Wharfage* and *Negro-hire*, -	28	3	2½	
			To *Com.* and *Storage*, at 8 *per cent.* -	101	16	3½	
							260 14 —
June	1	13	To *John Scot and Company's account-current*, for neat proceeds, when received. Errors excepted. - -				1012 — —

Kingston, Jamaica, June 1. 1769.

Per the Success, Capt. Armour.

Sands, Gordon, and Watts.

Sales on account and risk of Martin Steel and Company, per the Roſe, Capt. Bell.

1769.		To whom ſold.	Negroes. 57 men.	45 boys.	44 women.	17 girls.	Price.	l.	s.	d.
Apr. 4	6	*Bonds,*	4	6	5	3	at 48 *l.* at 30 *l.* at 45 *l.* at 30 *l.*	687	—	—
15	7	*John Cole,*	2				at 50 *l.* - - -	100	—	—
25	8	*George Gordon,*		2			at 30 *l.* - - -	60	—	—
28	8	*Heavy Money,*	6	4	6	4	at 50 *l.* at 30 *l.* at 50 *l.* at 30 *l.*	840	—	—
May 5	9	*Bonds,*	20	12	24		at 48 *l.* at 32 *l.* at 47 *l.*	2472	—	—
18	12	*John Brown,*	8		6	4	at 50 *l.* at 48 *l.* at 30 *l.*	808	—	—
June 3	13	*Caſh,*	1				- - - - -	48	—	—
8	13	*Ditto,*	10	12			at 47 *l.* at 28 *l.* -	806	—	—
14	14	*Peter Tom,*	1				- - - - -	48	—	—
17	14	*Caſh,*			1		- - - - -	46	—	—
24	15	*Ditto,*		2		1	at 28 *l.* at 30 *l.* - -	86	—	—
28	15	*Ditto,*	2	3		1	at 46 *l.* at 25 *l.* at 24 *l.* -	191	—	—
July 6	15	*Ditto,*	1	3	2	2	ſickly, - -	90	—	—
		Dead,	2	1		2				
			57	45	44	17		6281	—	—

CHARGES.

			l.	s.	d.
		To *Caſh*, paid import-duty on 163 negroes,	81	10	—
		Capt. Bell, coaſt-commiſſion,	241	12	3½
		Dr Ward's fee, - -	7	18	—
		Houſe-hire for 13 ſick negroes,	6	10	—
		Dr Ward, for extraordinary medicines to the ſick,	7	10	—
July 6.	16	For proviſions towards maintenance of the cargo,	96	13	4½
		To *Profit and Loſs*, for commiſſion at 5 *per cent.* - - -	314	2	—
			755	15	8
		To *Martin Steel and Company's account-current*, for neat proceeds, when received, - -	5526	4	4

Errors excepted.

Kingſton, Jamaica, July 6. 1769.

Per the Roſe, Capt. Bell.

Sands, Gordon, and Watts.

SEC.

SECTION III.

Wharf and Plantation accounts briefly explained.

I. *Wharf accounts.*

A Wharf is a place for landing or ſhipping of goods; and the owner or maſter, called the *Wharfinger*, has ſo much paid him for every parcel of goods landed or ſhipped at his wharf. The wharfage has no fixed rate, but riſes and falls according to the throng or ſtagnation of buſineſs, and the plenty or ſcarcity of wharfs.

The wharfinger keeps a Waſte-book, Journal, and Ledger; which, being all of the uſual form, need no explication. It remains therefore only to deſcribe the Wharf-book, which is a ſort of ſubſidiary to the Waſte-book, and of much the like uſe as the Memorandum-book in factory.

The Wharf-book contains a liſt of the marks and package of all goods landed, with the ſhip's name, and the name of the factor or perſon who is to pay the wharfage. And in order to underſtand the method of filling it up, it will be neceſſary to obſerve, that

When a ſhip with goods arrives, the factor, or the different factors, to whom the cargo is conſigned, make out, from their invoices, or the Captain's manifeſt, notes or liſts of the marks of the goods conſigned to each of them, and deliver theſe liſts to the wharfinger. Thus, ſuppoſe the ſhip Neptune arrives at Kingſton in Jamaica, with a cargo of goods belonging to three different merchants in Britain, and conſigned to as many different factors in Jamaica, whom we ſhall ſuppoſe to be called *George Blain*, *Jacob Hume*, and *Robert Roſe*; and let us alſo ſuppoſe, that George Blain, upon inſpecting his invoice, or the manifeſt, finds that the goods conſigned to him have the marks *G. H.* and *S. M.*; and that the goods conſigned to Jacob Hume are all marked *R. B.*; and thoſe conſigned to Robert Roſe have the marks *W. R. D. L.* and *O. P.* Now, notes of theſe marks are delivered by the ſeveral factors to the wharfinger; and the goods being landed, the entry in the Wharf-book will turn out as follows.

Kingſton, Jamaica, September. 20. 1769.

Out of ſhip Neptune.

G. H. 4 barrels, 2 puncheons. George Blain.
W. R. 3 bales, 15 boxes, 14 ankers, 4 cheſts. Robert Roſe.
R. B. 20 kegs, 12 caſks. Jacob Hume.
O. P. 30 jugs, 40 boxes. *Robert Roſe.*
S. M. 8 boxes, 2 bales, 6 hampers. George Blain.
D. L. 20 firkins, 30 half-barrels. Robert Roſe.

When the goods are all landed, and rolled away to their reſpective ſtores, the clerk carries the above entry into the Waſte-book, collecting or bringing together the ſeveral articles belonging to each factor, and affixing the ſums of wharfage due by each of them, as follows.

Kingſton, Jamaica, September 20. 1769.

Goods landed out of ſhip Neptune, for the following perſons, viz.

		l.	*s.*	*d.*
George Blain.				
G. H. 4 barrels, 2 puncheons, - -	}	1	10	—
S. M. 8 boxes, 2 bales, 6 hampers, -	}			
Robert Roſe.				
W. R. 3 bales, 15 boxes, 14 ankers, 4 cheſts,	}			
O. P. 30 jugs, 40 boxes, - - -	}	4	10	—
D. L. 20 firkins, 30 half-barrels, - -	}			
Jacob Hume.				
R. B. 20 kegs, 2 caſks, - - -		1	—	—
		7	—	—

The above entry, when carried to the Journal, will ſtand thus.

	l.	*s.*	*d.*
Sundries, L. 7, to *Wharfage-account*.			
George Blain, due by him, - -	1	10	—
Robert Roſe, due by him, - - -	4	10	—
Jacob Hume, due by him, - -	1	—	—
	7	—	—

The Wharf-book, upon landing and ſhipping produce, ſuch as ſugar, rum, cotton, &c. is filled up in much the ſame manner, as in the caſe of imports; only when ſuch goods are weighed on the wharf, which is frequently practiſed, the Wharf-book then contains the groſs, tare, and neat. Thus, ſuppoſe George Blain purchaſe 6 hogſheads ſugar, which he orders to be weighed on the wharf, and to be marked *G. B.*; the entry in the Wharf-book will ſtand as follows.

Kingſton, Jamaica, September 24. 1769.

G. B. 6 hogſheads ſugar. George Blain.

N°	*C.*	*Q.*	*lb.*	*Tare.*	N°	*C.*	*Q.*	*lb.*	*Tare.*
1	12	2	21	112	4	13	3	14	115
2	12	1	14	110	5	14	—	22	113
3	15	3	20	114	6	15	2	15	111

From

From this weight in the Wharf-book the factor forms his invoice. Here it is to be obſerved, that ſugar and ſome other goods, by lying long on the wharf, are apt to loſe in weight, and muſt in this caſe be filled up before they are ſhipped. This adds to the original weight of the hogſheads; and the invoice, if already drawn, muſt be rectified, by having the additional ſugar annexed.

A factor ſometimes, in payment of a debt, takes goods which he has no immediate occaſion for, and therefore while they lie on the wharf, ſells them to ſome other perſon, who again perhaps diſpoſes of them to a third, &c.; and thus the property may paſs through ſeveral hands, the laſt of whom is always anſwerable for the wharfage.

In order to ſhow how transfers of this kind are entered in the Wharf-book, we ſhall ſuppoſe that George Blain, November 1. ſells the forementioned 6 hogſheads of ſugar to Jacob Hume, and orders the wharfinger to write it off accordingly. We ſhall alſo ſuppoſe that Jacob Hume, November 4. diſpoſes of it to Robert Roſe; who immediately orders it to be re-marked, *H. O.* and ſhipped on board the Argyle, Captain Smart.

The entries of theſe transfers will ſtand in the Wharf-book as follows,

November 1.

G. B. 6 hogſheads ſugar, from *George Blain* to *Jacob Hume.*

November 4.

G. B. 6 hogſheads ſugar, from *Jacob Hume* to *Robert Roſe*, ſhipped on board the Argyle, Captain Smart, re-marked *H. O.*

If the firſt purchaſe, and the ſubſequent transfers, be carried to the Waſte-book, the Journal entries will be theſe following, *viz.*

September 24.

George Blain Dr to *Wharfage account.*

November 1.

Jacob Hume Dr to *George Blain.*

November 4.

Robert Roſe Dr to *Jacob Hume.*

But if the tranſactions of the Wharf-book be not entered in the Waſte-book, till the transferred goods are ſhipped, it is ſufficient to carry thither the laſt transfer only, with references to the preceding ones, and the firſt purchaſe, in the following manner.

November

November 4.

G. B. 6 hogſheads ſugar, *Robert Roſe*, *November* 1. *Jacob Hume*; *September* 25. *George Blain*, re-marked, *H. O.* and ſhipped on board the Argyle, Captain Smart.

In this caſe the Journal entry will be,

Robert Roſe Dr to *Wharfage account*.

To prevent therefore a multiplicity of entries in the Waſte-book, Journal, and Ledger, and alſo for the conveniency of having the firſt purchaſe, and all the transfers exhibited at one view, ſome keep a book, called the *Wharf-Ledger*, in which they keep the accounts of transferable goods; the form whereof, with the above example of transfers poſted in it, follows.

Kingſton, Jamaica, 1769.

SUGARS.

Dates.	*Marks.*	*Hhds.*	*Tierces*	*To whom belonging.*			*On whom ſhipped.*
p. 24.	*G. B*	6		*Geo. Blain*	*Nov.* 1. *Jacob Hume.*	*Nov.* 4. *Robert Roſe.*	Nov. 4. The Argyle. Capt. Smart. *H. O.*

II. *Plantation-accounts.*

THE books of accounts uſed in plantations are filled up by the plantation-clerk, under the inſpection of the overſeer; and are generally kept in a plain form, without regard to double entry: the chief of which are the three following, viz.

1. The Boiling-houſe book, which contains an account of all the ſugar that is potted. This is ſubſcribed by the white man on duty, and examined weekly by the overſeer.

2. The Still-houſe book, which contains an account of all the rum produced. This too is ſubſcribed by the perſon on duty, examined by the overſeer, and ſhown to the proprietor's attorney, or tranſmitted to the proprietor himſelf in Britain.

3. The Plantation-book, which contains an account of all the ſugar, rum, and other produce, rolled off the plantation, and to whom ſold; with an account of all the proviſions and other things bought

bought, and from whom; as alſo, an account of the number of ſervants and negroes belonging to the plantation. The accounts of this book too are commonly ſtated in a ſimple manner, without double entry, as in the following ſpecimen.

Butler Plantation, Jamaica, 1769.

John Wright, Dr	*Contra,* Cr
To 1 hogſhead ſugar, weight 15 C. 3 qrs. 14 lb. at 33 s. 6 d.	By 12 firkins butter, weight neat 602 lb. at 13 d.
To 1 puncheon rum, containing 118 gallons, at 3 s.	By 4 barrels herring, at 45 s.

It is needleſs to inſiſt further on plantation-accounts, becauſe any perſon ſkilled in book-keeping will at firſt ſight underſtand them, and be able to conduct them with all the exactneſs commonly required, or even perhaps to reduce them to a more accurate form.

CHAP. VII.

The produce and commerce of the tobacco colonies, viz. Virginia and Maryland; with a ſpecimen of the accounts uſually kept by the merchants or ſtorekeepers there.

SECTION I.

The produce and commerce of the tobacco-colonies.

THE produce or commodities of the growth of Virginia and Maryland are, pitch, tar, turpentine, plank, clifboard, hogſhead and barrel ſtaves, ſhingles, wheat, flour, biſcuit, Indian corn, beef, pork, tallow, wax, butter, and live ſtock, ſuch as hogs, geeſe, and turkeys.

Theſe they generally export in ſmall ſloops of their own to the Weſt-India iſlands, particularly to Barbadoes, Antigua, and St Chriſtopher's: and, in return, bring home rum, ſugar, molaſſes, and caſh, being moſtly Spaniſh coins, viz. piſtoles of all ſorts, from

D. Doons, value that currency L. 4 : 7 : 6, to chequins, value 10 s. 6 d. and pieces of eight.

This trade is carried on moſtly from the lower parts of Virginia, eſpecially James River; and in Maryland, chiefly from the eaſtern ſhore. They have likewiſe ſome ſmall trade with the Madeiras; ſending thither lumber, ſuch as pipe-ſtaves, headings, wheat, and corn, with ſome peaſe and beans; and getting wine in return. Sloops alſo from Bermudas and New-England carry away from them a conſiderable quantity of all ſorts of proviſions; for which they bring them joiners work, ſalt, ſpirits, and iron work, and ſome molaſſes.

But the chief and ſtaple commodity both of Virginia and Maryland is tobacco; of which there are a great variety of kinds, as diſtinguiſhed by the planters when growing; ſuch as, Long-green, Thick-joint, Brazil, Lazy, Shoeſtrings, &c. But all the tobacco in the country, when brought to the warehouſe, comes under one or two denominations, viz. *Aronoko*, and *Sweet-ſcented*. The latter is diſtinguiſhed by its ſtem and flavour, is moſt valued, and grows in greateſt plenty in the lower parts of Virginia, viz. James river, and York river; and begins now to be planted alſo on Rapahannock, and the ſouth ſide of Potomack. The planters are in uſe to ſtrip a great part of it, by taking the ſtem out of the leaf, which then gets the name of *ſtemmed* tobacco, as before the ſtripping it was called *leaf*. The Aronoko, denominated by an Indian name, is generally planted up Cheaſepeak bay, and the back ſettlements on all the rivers. It is this ſort the merchants generally purchaſe; they do not deal much in the ſweet-ſcented; and any of that ſort they buy is commonly leaf. The planters ſeldom or never ſtrip the Aronoko, as they do the ſweet-ſcented.

The quantity of tobacco in Virginia and Maryland, in the production and preparing of which all the labourers in the country are employed, is ſo very conſiderable, that from theſe two colonies are imported yearly to Britain about 80,000 hogſheads; whereof the half, or rather more, from Virginia. The value of this to the planters in the colonies may be computed at L. 5 Sterling per hogſhead, which makes their yearly income for this article L. 400,000; and allowing the tobacco, when exported from Britain to France, Holland, Norway, Hamburg, the Baltic, Guernſey, Jerſey, or Ireland, to be ſold at L. 9 Sterling per hogſhead, the returns will amount to L. 720,000 Sterling. This ſhews the uſefulneſs of theſe colonies to their mother-country; eſpecially if it be conſidered, that all tobacco from theſe colonies is imported in Britiſh veſſels, which creates employment, and gives bread to ſeveral thouſand ſailors; and that three fourths of all the tobacco brought home is imported by private merchants, or companies reſiding in Britain, and purchaſed in exchange for European and India goods ſent out, a great part

part of which are Britiſh manufactures. The other fourth part is ſuppoſed to be conſigned, and ſent over to Britain, moſtly to London, by the planters themſelves; which is paid for generally in bills; and it is commonly reckoned, that the colony of Virginia alone receives yearly L. 16,000 Sterling in caſh, from their neighbours in Penſylvania, for bills of this kind.

There are factors who have their conſtant reſidence in the colonies, and whoſe ſole profeſſion is to do buſineſs for merchants as they are employed Their commiſſion is ſtated at 10 *per cent.* on all ſales and returns; and to them ſhips with ſlaves are generally conſigned. But though this be the caſe, yet the Britiſh merchants who carry on the tobacco trade, find it their intereſt to employ factors or ſupercargoes of their own, who go over to Virginia or Maryland, and uſually ſettle for ſome years in the country. The r wages are commonly by the year, with bed, board, and neceſſary charges, as their employers and they can agree. Theſe carry with them, and are ſupplied from time to time by their employers, with large quantities of all kinds of European and India goods, which they expoſe to ſale in ſhops or houſes; which, in the country, go under the name of *ſtores*. Theſe merchants or ſtorekeepers generally ſell their goods on truſt, or time; and receive payment, not in caſh, but in tobacco, as the planters can get it ready. Before a merchant open ſtore in this retail way, it is his intereſt to have it well provided with all ſorts of commodities proper for cloathing and family-uſe; and the greater variety he has, the better; for where-ever planters find they can be beſt ſuited and ſerved, thither they commonly reſort, and there diſpoſe of their tobacco.

The purchaſing of tobacco in the colonies, is now, by an inſpection-law, made eaſy and ſafe both to the planter and the merchant. This law took place in Virginia in the year 1730, but in Maryland not till the year 1748. The planter, by virtue of this, may go to any place, and ſell his tobacco, without carrying a ſample of it along with him; and the merchant may buy it, tho' lying 100 miles, or at any diſtance from his ſtore, and yet be morally ſure both with reſpect to quality and quantity.

For this purpoſe, upon all the rivers and bays of Virginia and Maryland, at the diſtance of about twelve or fourteen miles from one another, are erected warehouſes, which generally take their name from the bays or creeks on which they are ſituated. Thoſe on the ſouth ſide of Potomack river are, Wicomico, Coan, Yeocomico, Nomony, Mattox, Boyd's-hole, Caves, Acquia, Quantico, Occoquan, Huntincreek, and Falls. Thoſe on the north ſide of Rapahannock are, Indian Creek, Deep Creek, Glaſcocks, Totuſkey, Nailers, Bray's Church, Gibſon's, Falmouth. On the ſouth ſide of that river are, Urbanna, Hob's-hole, Port-Royal, Frederickſ-

burgh, &c. To theſe warehouſes all the tobacco in the country muſt be brought, and there lodged, before the planters can offer it to ſale. And men of good character, generally planters, two for each warehouſe, choſen yearly by the county-court in Virginia, and by the veſtry of each pariſh in Maryland, are commiſſioned by the governor, and appointed inſpectors of all tobacco brought to their reſpective warehouſes. Before their admiſſion to that office, they are obliged to give oath and bond, with ſecurity in L. 1000 Sterling, to the faithful diſcharge of the ſame. Their ſalaries vary from L 25 to L. 60, that currency, according to the importance of the place where they ſerve. Their buſineſs is, to examine all the tobacco brought in, receive ſuch as is good and merchantable, condemn and burn what appears damnified or inſufficient.

The greateſt part of the tobacco is put up or prized into hogſheads by the planters themſelves, before it be carried to the warehouſes. Each hogſhead, by act of aſſembly, muſt be 950 lb. neat, or upwards. Some of them weigh 14 C. nay even 18 C.; and the heavier they are, the merchants like them the better; becauſe four hogſheads, whatever their weight be, by long cuſtom, is eſteemed a tun, and pays the ſame freight. The hogſheads thus prized, and brought to the warehouſes by the planters, are called *crop*, probably becauſe the greateſt part of the annual produce of their grounds are made up in this manner. The inſpectors, upon receiving the hogſheads into the warehouſe, deliver the planters a crop-note of the following form.

POTOMACK river.

Nomony warehouſe, the 5th day of January 1769.

Marks.	N°	*Sweet-ſcented.*						*Aronoko.*			Received of Geo. Johnſon 1 hhd. of crop tobacco, marks, numbers, weights, and ſpecies, as per margin, to be delivered by us to the ſaid George Johnſon, or his order, for exportation, when demanded. Witneſs our hands, NIC. MINOR. ED. RANSDELL.
		Leaf.			*Stemm'd.*						
		Groſs.	*Neat.*	*Tare*	*Groſs.*	*Neat.*	*Tare*	*Groſs.*	*Neat.*	*Tare*	
G. J.	2							1000	902	98	

The

The planters ſometimes have occaſion to bring ſmall quantities of tobacco in light hogſheads, in bags, or in looſe parcels, to the warehouſe, particularly any overplus that remains after their crop hogſheads are prized up; or perhaps are obliged to do it, in order to ſatisfy the demands of a dunning creditor, to pay a levy, or anſwer ſome other preſſing neceſſity. Thoſe parcels of tobacco are called *transfer*, probably becauſe, upon their being afterwards made up into hogſheads, they change that denomination for *crop*. The inſpectors, upon receiving theſe parcels, deliver the planter a transfer-note of the following form.

(560) *POTOMACK river.* No 34.

Yeocomico warehouſe, the 10*th day of February* 1769.

THIS ſhall oblige us the ſubſcribers, our, and each of our executors and adminiſtrators, to pay, upon demand, to Robert More, or his order, at the above-mentioned warehouſe, *five hundred and ſixty pounds of good merchantable Aronoko tobacco*, according to the directions of the act of aſſembly for amending the ſtaple of tobacco, and preventing frauds in his Majeſty's cuſtoms; it being for the like quantity received. Witneſs our hands,

DANIEL TUBBS.
MATTHEW RUST.

The tobacco being thus lodged in the warehouſe, the planter goes to the merchant, ſells his tobacco, and delivers him the notes. If the merchant happens to purchaſe tobacco that lies at a great diſtance, to ſave the trouble, riſk, and expence of ſtatting, he exchanges or ſwaps the notes for other tobacco that is lodged in warehouſes of a more convenient ſituation. Thus the notes, whether crop or transfer, circulate, and paſs from hand to hand, without indorſation; the title to or property in the tobacco lying entirely in the poſſeſſion of the notes. If a note happen to be loſt, the loſer is allowed to make oath, before a juſtice of peace, as to the number, mark, and quantity of the note; and, upon a certificate or order produced from him, a new note is iſſued by the inſpectors. If the old note ſhould happen to return to the warehouſe, it is refuſed any honour.

When a merchant comes to be poſſeſſed of as many transfer-notes as will make up a hogſhead, he delivers the notes to the inſpectors, who prize the tobacco into a hogſhead, and iſſue a crop-note for the ſame. The merchant pays them 2 s. 6 d. currency in caſh for prizing, and 30 lb. of tobacco for the hogſhead. The inſpectors alſo, according to act of aſſembly, deduce for inlack 2 *per cent.* from the transfer-notes for the firſt two months, though the notes

were but one day old, 3 *per cent.* for three months, 4 for four, &c. But this deduction is not to exceed 6 *per cent.* though the notes have been longer out than ſix months.

In Virginia they have no paper-currency, as in Maryland, and ſeveral other colonies in North America; nor have they any coin of their own: but yet all kinds of gold and ſilver coins are current among them, of whatever nation, whether Dutch, German, French, Spaniſh, or Portugueſe. The Dutch ſilver is indeed prohibited in Virginia, by act of aſſembly, on account of the great quantity of alloy mixed with it; but yet it is never refuſed in payments. No braſs coin is current in Virginia; though it be in Maryland, and the other colonies. The gold coins moſt frequent, both in Virginia and Maryland, are, piſtoles, of all kinds, moidores, Joanneſes, French guineas, and ſome German pieces; which are all received and paid away by weight, at L. 5 per oz. that currency; and ſo in proportion for greater or leſſer quantities. The ſilver coins moſt common are, Spaniſh pieces of eight, French crowns, piſtereens, and ſome few German pieces; which likewiſe are received and paid away by weight, at 6 s. 8 d. per oz. that currency. Any Britiſh money they have goes by tale; one ſhilling Sterling paſſing for 1 s. 3 d. currency, and a ſixpence Sterling is equivalent to a bit, or 7½ d. current money.

The par of exchange with Britain is ſettled, as to the real or intrinſic value of coin, at 25 *per cent.*; ſo that L. 100 Sterling is equivalent to L. 125 currency in the colonies. But the courſe of exchange varies every now and then, according to the balance of trade. Bills on Britain, before the year 1744, generally ſold below par, often at 15 *per cent.* But trade of late having turned precarious, by the wars with France and Spain, and the colonies having few effects in Britain to draw for, bills of exchange roſe far above par; ſo that, in the years 1745 and 1746, exchange run from 35 to 40 *per cent.*

When merchants or planters draw bills on Britain, they generally make out four copies of the ſame tenor and date, which they diſpatch by different ſhips, that ſome one of them at leaſt may come to hand; and this they call a *ſet of exchange.* Theſe bills are generally of the following form.

Exchange for L. 100 *Sterling, Virginia, April* 2. 1769.

Sixty days after ſight of this my firſt of exchange, my ſecond, third, and fourth, of the ſame tenor and date, not paid, pay to Mr Andrew Barclay, or order, at the Exchange coffeehouſe in Glaſgow, the ſum of one hundred pounds Sterling; which place

place to the account of the cargo of the ſhip Peggy, as per advice from, Gentlemen,

Your moſt obedient humble ſervant,

To Meſſ. Gore and Buckly, Merchants in Liverpool. JAMES MITCHELSON.

The ſecond bill runs thus.

Sixty days after ſight of this my ſecond of exchange, my firſt, third, and fourth, of the ſame tenor and date, not paid, pay to Mr Andrew Barclay, or order, &c.

Bills on London are valued by merchants in the colonies more than thoſe on any other place in Britain, in regard they have a more ready and frequent correſpondence with that metropolis than any other port or city.

The ports in Virginia and Maryland, where the public offices for entering and clearing of ſhips at are kept, are erected in places of the moſt convenient ſituation for trade. In Virginia there is one at leaſt on each river, viz. on James River at Hampton, on York river at Yorktown, on Rapahannock at Urbanna; and on Potomack there is South-Potomack on Lower Majotic. The principal ports in Maryland are, North-Potomack on St Mary's river, another on Patuxing river, and a third up the bay at Annapolis; and on the eaſtern ſhore are, Pocomock, Wicomico, and Williamſtadt.

The officers belonging to each port in the tobacco colonies, are only a collector, a naval officer, and a ſearcher; though in Penſylvania, and ſome of the other colonies, there is alſo a comptroller. The collectors, beſides fees on the ſhipping, have ſalaries paid them in England; which vary from L. 40 to L. 100 Sterling *per annum*, according to the importance of the port where they ſerve. The naval officer and ſearcher have no ſalary, the whole emoluments of their office conſiſting in perquiſites or fees on the ſhipping.

The public offices to be kept at each port, according to legal appointment, are two, viz. a cuſtomhouſe and naval office; but the buſineſs of both is often done in one and the ſame houſe, which is generally called the *naval office*. I ſhall now proceed to take notice of the regulations to be obſerved in importing tobacco from the colonies.

Tobacco being an enumerated commodity, muſt be firſt imported to Britain; and, to prevent its being carried directly from the plantations to any other market in Europe, the law ordains, that bond be given, with ſecurity by the importer, to the chief officer of

of the cuſtoms of the port in Britain from which the ſhip ſails, to the value of L. 1000 Sterling, if the ſhip do not exceed 100 tuns, and to the value of L. 2000, if above that burden, that ſhe ſhall return to ſome port in Britain, and there diſcharge her cargo. The ſurety muſt be of known reſidence and ability. The form of theſe bonds is as follows.

KNOW ALL MEN, by theſe preſents, That we John Aiken maſter of the Friendſhip of Glaſgow, and James Hunter and William Ballantine, both merchants in Glaſgow, are held, and firmly bound unto our Sovereign Lord George the Third, by the grace of God, of Great Britain, France, and Ireland, King, Defender of the Faith, and ſo forth, in the ſum of one thouſand pounds, good and lawful money of Great Britain, to be paid to our ſaid Lord the King, his heirs and ſucceſſors. To which payment well and truly to be made, we bind ourſelves, and every of us, jointly and ſeverally, for and in the whole, our heirs, executors, and adminiſtrators, and every of them, firmly by theſe preſents; ſealed with our ſeal; dated the ſixth day of February, in the ninth year of our Majeſty's reign, and in the year of our Lord one thouſand ſeven hundred and ſixty-nine.

The condition of this obligation is ſuch, That whereas the ſhip called *The Friendſhip of Glaſgow*, whereof the above bound John Aitken is maſter, is entered in the cuſtomhouſe in the port of Greenock, and bound for Virginia, a Britiſh plantation in America, with ſeveral goods, wares, and merchandiſe; if now the ſaid ſhip load any ſugars, tobacco, cotton, wool, indico, ginger, fuſtic, or other dying wood; as alſo rice, molaſſes, hemp, copper-ore, tar, pitch, turpentine, maſts, yards, bowſprits, beaver-ſkins, or other furs, of the growth, production, or manufacture of any Britiſh plantation in America, Aſia, or Africa, at any of the ſaid Britiſh plantations, that the ſame commodities ſhall be by the ſaid ſhip brought to ſome port of Great Britain, and ſhall there unload and put on ſhore the ſame: and if the above bound John Aiken ſhall, within eighteen months from the date hereof, (the danger of the ſeas excepted), bring and deliver unto the collector of his Majeſty's cuſtoms in the ſaid port of Greenock, a certificate from the collector of the port where ſuch goods ſhall be delivered, that they have there been landed and diſcharged, then this obligation to be void and of none effect; or elſe to remain in full force and virtue.

Signed, ſealed, and delivered,
(being firſt legally ſtamped),
in preſence of
JOSIAH CORTHINE Collector.
ALEX. KINLOCH Comptroller.

JOHN AIKEN.
JAMES HUNTER.
WILLIAM BALLANTINE.

It

It is likewiſe neceſſary to have it certified by the commiſſioners of his Majeſty's cuſtoms at Edinburgh, if in Scotland; or at London, if in England, that ſuch a bond was given. Which certificate muſt be carried to Virginia or Maryland, and lodged there in the naval office. This commonly goes by the name of a *plantation-certificate*, and is of the following form,

THESE are to certify all whom it doth concern, That ſecurity is given to the chief officers of his Majeſty's cuſtoms in the port of Greenock concerning the ſhip or veſſel called *The Friendſhip of Glaſgow*, burden eighty-five tuns, or thereabouts, whereof John Aiken is maſter, mounted with —— guns, navigated with —— men, Britiſh built, and bound for Virginia, a Britiſh plantation in America, with ſeveral goods, wares, or merchandiſes; with condition, That if the ſaid ſhip ſhall load any ſugar, tobacco, cotton, wool, indigo, ginger, fuſtic, or other dying wood; as alſo, rice, molaſſes, tar, pitch, roſin, turpentine, hemp, flax, maſts, yards, or bowſprits, copper-ore, beaver-ſkins, or other furs, of the growth, production, or manufacture of any Britiſh plantation in America, Aſia, or Africa, the ſame commodities ſhall be, by the ſaid ſhip or veſſel, brought to ſome port of Great Britain, and be there unloaded, and put on ſhore, (the danger of the ſeas excepted). Dated at the cuſtomhouſe of Greenock, the ſixth day of February, &c. Signed and ſealed in preſence of Joſiah Corthine collector, and Alexander Kinloch comptroller. Signed by us commiſſioners of the cuſtoms, at the cuſtomhouſe, Edinburgh, this tenth day of February one thouſand ſeven hundred and ſixty-nine.

M. CARDONNELL.
A. LEGRAND.
JOS. TUDOR.

If a ſhip ſail from Britain on a trading voyage, without any plantation-certificate, and in their return touch at Virginia or Maryland; or if ſhe come from any other place than Britain; before ſhe can load tobacco, the maſter or merchant muſt lodge the like bond with ſecurity in the naval office, to be approved of by the governor of the colony, and the collector and naval officer of the port where ſuch veſſel is to load, that ſhe ſhall unload her cargo in Britain, and return a certificate of her having done ſo, from the collector and comptroller of the port where ſhe diſcharges; and that within eighteen months after the date of the bond. Ships taking in, or carrying tobacco, without, or contrary to the tenor of ſuch bond, are forfeited.

If a ſhip in any port in Britain intends to take in goods for exportation to any of the colonies, and load tobacco in return, ſhe muſt in this caſe not only give bond, and procure the plantation-certificate formerly mentioned, but, before ſhe can take the goods on

on board, the exporter muſt enter with the cuſtomhouſe of the port; that is, he muſt give in a ſigned liſt of the goods he deſigns to export, pay the duty of ſuch as are not free, and give ſecurity for the exportation of ſuch as are intitled to a bounty or drawback. Upon this is iſſued a warrant for ſhipping the ſaid goods, ſigned by the collector and comptroller of the port, or their clerks, and addreſſed at the foot to the ſurveyor and land-waiters. At the ſame time there is alſo granted to the exporter a cocket of the following form.

PORT GREENOCK.

KNOW YE, That James Hunter hath entered nine bales and one box merchandiſe, containing three thouſand yards of woolens, one thouſand five hundred pairs of hoſe, ſeven hundred yards chequered linen, and five hundred coverlits, two hundred yards chequered linen, two hundred pounds (Avoirdupois weight) of tanned eather, ſhoes and boots, Britiſh manufacture, and three hundred yards diaper, all free, ſecurity taken. Dated this 20th of February 1769.

JOSIAH CORTHINE Collector.
ALEX. KINLOCH Comptroller.

On the back of the cocket, for the eaſe of the ſurveyor and land-waiters in examining the goods, there is uſually indorſed an invoice of the goods contained in the cocket, of the following form.

INVOICE of nine bales and one box of merchandiſe, to be ſhipped in the Friendſhip, John Aiken maſter, for Virginia, by James Hunter.

Marks.	Numbers.	Bales.	Caſks.	Yards of woollens.	Pairs hoſe.	Yards of chequered linen.	Coverlits.	Pounds of tanned leather, ſhoes and boots.	Yards of diaper
T	1	1		350	200	90	60		
	2	1		330	120	110	75		
	3	1		300	187	70	90		
	4	1		280	150	130	70		
	5	1		360	175	60	50		
	6	1		350	190	140	90		
	7	1		270	150	50	45		
	8	1		400	160	25	20		100
	9	1		360	168	25			200
	10		1					200	
		9	1	3000	1500	700	500	200	300

After

After the goods are ſhipped, the ſurveyor and land-waiter atteſt and ſubſcribe the invoice thus.

Greenock, 21*ſt February* 1769.

Examined and ſhipped the contents,
per JOHN GORDON, } Land-waiters and
ALEX. FORRESTER. } Searchers.

The cocket thus atteſted, gets the name of a *clearance*; which the maſter muſt always carry along with him, to prevent his being detained in any port he may touch at, or being ſeized by any of the commanders of the ſloops or boats belonging to the revenue; and which at laſt he muſt lodge in the naval office of the port where he diſcharges.

When the ſhip arrives in Virginia or Maryland, the maſter puts in to the port that lies neareſt to the warehouſes, where the tobacco he intends to bring home is lodged; and having there entered at the naval office, he gets out a permit or licence, to break bulk, unload, and trade, ſigned by the collector, or his depute, and the naval officer, of the following form.

Port South-Potomack, } *Virginia, May* 1. 1769.

WHEREAS John Aiken, maſter of the ſhip Friendſhip of Glaſgow, hath this day made entry of his ſaid ſhip, and produced a certificate of his regiſter, alſo legal cockets for goods imported; this is therefore to licenſe and permit John Aiken, maſter as above ſaid, to break bulk, trade, and merchandiſe in any part of this diſtrict. Given under our hands and ſeals of office, the day and year above written.

JOHN WHEELER *pro* Collector.

To all concerned.

RICHARD LEE Naval Officer.

The maſter likewiſe, either at the ſame time he gets out the above permit, or after the ſhip is unloaded, muſt procure from the naval office a warrant to load, ſigned by the collector, or his depute, and the naval officer, of the following form.

Port South-Potomack, } *Virginia, May* 1. 1769.

WHEREAS John Aiken, maſter of the ſhip Friendſhip of Glaſgow, hath this day made entry of his ſaid ſhip, and produced a certificate of bond being given in Great Britain; as alſo a certificate of his regiſter, with legal cockets for goods imported:

RICHARD LEE *pro* Collector.

this is therefore to permit John Aiken, maſter as above ſaid, to load the ſaid ſhip with tobacco, and other enumerated commodities, in any part of this diſtrict. Given under our hands and ſeals of office, the day and year above written.

To all concerned.

RICHARD LEE Naval Officer.

N. B. If bond be given in the plantations, then, inſtead of the clauſe, *and produced a certificate of bond being given in Great Britain*, it runs, *and hath here given bond, as alſo produced a certificate of his regiſter*, &c.

As the maſter will have occaſion to hire ſloops or flats to bring his tobacco or other goods on board; before he can employ them, he muſt likewiſe procure from the naval office a permit to each of them, of the following form.

Port South-Potomack. } *Virginia, May* 1. 1769.

THIS is to permit John Taylor ſkipper of the Schooner Betty, belonging to the ſhip Friendſhip of Glaſgow, John Aiken maſter, to trade and load in any part of this diſtrict, for the uſe of the ſaid ſhip, as he has lawful occaſion. Given under our hands and ſeals of office, the day and year above written.

WILLIAM FAIRFAX Collector.

To all concerned.

RICHARD LEE Naval Officer.

When the tobacco is put on board the ſloops or flats at the warehouſe, the inſpectors ſign and deliver to the ſkippers a LIST or MANIFEST, to be carried along with it to the maſter or mate of the ſhip, of the following form.

POTOMACK river.

Nomony warehouſe, the 20th day of May 1769.

A LIST of four hogſheads of tobacco, delivered to Mr John Ewen, to be put on board the Friendſhip, Capt. John Aiken commander.

Mark.	No	*Groſs*	*Neat*	*Tare*	*By whom ſhipped.*
F.	529	1141	1039	102	Mr *William Campbell.*
	530	1113	1005	108	
	535	1293	1196	97	
	537	1123	1014	109	

EDWARD RANSDALE Inſpector.

N. B.

N. B. The marks of the hogſheads are very various, according to the different fancies of planters and merchants; ſome being marked with a letter or letters at length, others with letters contracted or interwoven; ſome with crows feet, aſteriſks, &c.: but, for the conveniency of printing, I ſhall confine the marks both here and in the following ſection to letters only.

After the maſter has got his cargo on board, and before he goes to clear with the naval office, he muſt make out, from the liſts or manifeſts ſent him along with the ſkippers of the flats by the inſpectors, two fair copies of a clearing manifeſt, which he ſigns and ſwears to, of the following form.

PORT SOUTH-POTOMACK, VIRGINIA.

Manifeſt of 245 *hogſheads tobacco, ſhipped on board the Friendſhip of Glaſgow, Capt. John Aiken commander, bound for Glaſgow, cleared June* 15. 1769.

Marks.	No	*Neat.*	*Tare*	*Warehouſe.*	*By whom ſhipped.*	*To whom conſigned.*
F.	529	1039	102	*Nomony.*	Mr *W. Campbell.*	Meſſ. Hunter and Ballantine merchants in Glaſgow.
	530	1005	108			
	535	1196	97			
	537	1014	109			
H.	1	1272	108	*Yeocomico.*	Mr *Ja. Hunter.*	
	3	1054	106			
	4	1073	102			
	5	1217	100			
	2	1231	108	*Nomony.*		
	6	1309	96			
	9	1105	95			
A.	7	1123	97	———	Capt. *Jo. Aiken.*	
	8	1060	99			
	10	1080	108			
	763	874	115			
	&c.	&c.	&c.			

Having on board two hundred and forty-five hogſheads of Virginia tobacco, two thouſand eight hundred ſtaves, and fifteen dozen hoops.

June 15. 1769. JOHN AIKEN.

Sworn to before RICHARD LEE Naval Officer.

When the maſter goes to the naval office, an account is made out

to him, wherein he is charged with the uſual duties and fees; as alſo with an impoſt of 2 s. Sterling per hogſhead. On this laſt article, however, he is allowed for his own account a diſcount of 10 *per cent.* which is given with a view to encourage maſters of ſhips to give in true manifeſts of their cargoes, by making it in ſome ſort their intereſt ſo to do. The form of the account follows.

VIRGINIA, SOUTH-POTOMACK.

Dr Capt. John Aiken of the Friendſhip of Glaſgow. { Entered May 1. 1769. / Cleared June 15. 1769. } *Contra Cr*

	l.	*s.*	*d.*		*l.*	*s.*	*d.*
To 1 certificate and 5 permits,	—	15	—	By your allowance money on			
To port-duties on 130 tuns, at 15 d.	8	2	6	the impoſt, at 10 *per cent.*	2	9	—
To impoſt on 245 hhds tobacco, at 2 s.	24	10	—	By your exchange			
To collector's fees,	2	—	—	on Mr James Buchanan of London, in favour of			
To naval officer's fees,	2	10	—				
To governor's dues,	2	—	—				
To duty on 20 paſſengers, at 6d.	—	10	—	Mr *James Hunter*	37	18	6
	40	7	6		40	7	6

Errors excepted, *per* RICHARD LEE Collector and Receiver of Virginia duties.

The fees and dues are different, according to the different burden of the ſhip. The payment is generally made by bills on ſome merchant or factor in London; for if you grant bill on your employers, or any other perſon in the out-ports, you are charged with ½ *per cent.* for negotiating them. Theſe bills too are always drawn payable at 30 days ſight.

Matters being thus ſettled with the naval office, a clearing certificate is affixed to one of the copies of the manifeſt given in by the maſter, and delivered to him, to be carried along with him in his voyage to the officers of the cuſtoms of the port cleared to. The other copy of the manifeſt, without any certificate affixed, is ſent by ſome other veſſel, and directed to the officers of the ſame port; and that as a check on the maſter or owners, to prevent any fraudulent attempt with reſpect to his Majeſty's cuſtoms.

The clearing certificate affixed or annexed to the manifeſts are of two ſorts.

1. If the maſter, on his arrival in Virginia, has produced a plantation-certificate, of bond having been given in Great Britain, that the ſhip ſhall return to Great Britain, the form of the clearing certificate is as follows.

THESE

THESE are to certify all whom it doth concern, That John Aiken maſter or commander of the ſhip Friendſhip of Glaſgow, burden eighty-five tuns, or thereabouts, mounted with ——— guns, navigated with eight men, plantation built, as *per* regiſter, and bound for Glaſgow, hath produced a certificate, bearing date the 6th day of February 1769, under the hands and ſeals of the principal officers of the cuſtomhouſe in the port of Greenock, with condition, That if the ſaid ſhip or veſſel ſhall load any ſugar, tobacco, cotton, wool, indigo, ginger, cocoa, logwood, fuſtic, or other dying wood; as alſo, rice, molaſſes, tar, pitch, roſin, turpentine, hemp, maſts, yards, bowſprits, copper-ore, beaver-ſkins, or other furs, of the growth, production, or manufacture, of any Britiſh plantations in America, Aſia, or Africa; the ſame commodities ſhall be, by the ſaid ſhip or veſſel, carried to ſome port of Great Britain, and be there unloaden, and put on ſhore, (the danger of the ſeas only excepted); and hath here loaden and taken on board two hundred and forty-five hogſheads of Virginia tobacco, two thouſand eight hundred hogſheads and barrel-ſtaves, and fifteen dozen of hoops.

Dated at South-Potomack, the 15th day of June one thouſand ſeven hundred and ſixty-nine, in the ninth year of the reign of our Sovereign Lord King George the Third, of Great Britain, &c. annoq. Domini 1769.

JOHN WHEELER *pro* Collector. RICHARD LEE Naval Officer.

2. But if bond be given in the plantations, the form of the clearing certificate is as follows.

Bond for the ſaid ſhip, is dated at South-Potomack in Virginia, Mar. 28. 1769.

THESE are to certify all whom it doth concern, That George Hutchiſon, maſter or commander of the ſhip Brothers of Air, burden ——— tuns, or thereabouts, mounted with ——— guns, navigated with ——— men, plantation built, and bound for Air, hath here loaden, and taken on board, two hundred and fifty-five hogſheads of Virginia tobacco, and three thouſand barrel-ſtaves; and hath here given bond with two ſufficient ſureties in the ſum of one thouſand pounds Sterling money: with condition, That the ſaid goods and commodities ſhall be, by the ſaid ſhip or veſſel, carried to ſome port of Great Britain, or to ſome other of his Majeſty's Britiſh plantations, and be there unloaden, and put on ſhore, (the danger of the ſeas only excepted). And theſe are further to certify, That it appears by the original

original regiſter now produced to us, that the above-mentioned ſhip was regiſtered at Philadelphia the ſeventh day of March 1769. Given under our hands and ſeals of office, at South-Potomack in Virginia, the thirtieth day of April, in the ninth year of the reign of our Sovereign Lord George the Third, King of Great Britain, &c. annoq. Dom. 1769.

JOHN WHEELER *pro* Collector.

JOHN WHEELER *pro* Naval Officer.

Beſides the manifeſt, with the certificate annexed, there is granted to the maſter, to complete the clearance, a permit or licence to depart the colony, ſigned by the collector and naval officer, or their deputes, of the following form.

Port South-Potomack, } *Virginia, June* 15. 1769.

THESE are to licenſe and permit John Aiken, maſter of the ſhip called *The Friendſhip of Glaſgow*, and bound for Glaſgow, to depart this port and colony, if there be no embargo, he having duly entered and cleared his ſaid ſhip, and her loading, and given caution for his Majeſty's duties according to law.

JOHN WHEELER *pro* Collector.

Given under our hands and ſeals of offices, the day and year above written.

RICHARD LEE Naval Officer.

N. B. The ſeals of office are always affixed either to the foot or margin of all the above as well as following forms; but to avoid the difficulty that would attend the printing of them, they are here omitted.

When the ſhip arrives at the port of diſcharge in Britain, ſhe muſt enter with the cuſtomhouſe, and the maſter muſt make report on oath of her cargo. The entry being made, and the duties computed, the old ſubſidy on tobacco muſt be paid in ready money before landing, which is at the rate of three farthings per pound; the other duties, which amount to about 5½d. per pound, may be all bounded, payable within eighteen months, to commence at the end of 30 days after the maſter's report of the ſhip, or from the merchant's entry within thoſe 30 days, which ſhall firſt happen. Upon the due exportation of the tobacco at any time within three years after the date of the entry, and that either in Britiſh or foreign bottoms, the importer draws back by debenture all the ready-money duty, and gets his ſecurity vacated for the bondable duties.

N. B.

N. B. After the ſhip is unloaded, the land-ſurveyor of the port, if there be no detection or ſuſpicion of fraud, grants to the maſter a certificate (commonly called a *jerque-bill*), importing, That the maſter's report is verified by the diſcharge of the cargo; in which certificate is likewiſe ſpecified the amount of the old ſubſidy, and additional duty on the ſaid cargo. This jerque-bill the maſter carries to the cuſtom-houſe, and, upon ſight thereof, receives inſtantly, for his own account, in ready money, ½ *per cent.* of the foreſaid amount; which, in a cargo of 260 hogſheads, will make upwards of L. 7 Sterling. This premium, uſually termed *the maſter's portage*, is allowed by the commiſſioners of the cuſtoms, with a view to encourage maſters of ſhips to make a faithful report of their cargo, and to uſe their beſt endeavours to reſtrain their ſailors from the pernicious practice of running or ſmuggling.

We have now carried a ſhip from Britain to Virginia, and brought her home again. Let us next ſuppoſe, that a maſter or merchant goes, or is ſent out, to build a veſſel in the plantations. In this caſe, after the veſſel is built, ſhe muſt be regiſtered; the maſter or merchant making oath who the owners are: for the law, to exclude foreigners from the benefit of building ſhips in Great Britain, Ireland, or the colonies thereto belonging, and alſo that the number, names, and burden of the ſhipping belonging to Great Britain may be known, ordains, that a regiſter be made of all ſhips or veſſels in the cuſtomhouſe of the port where they are built; and that a liſt thereof be yearly tranſmitted to London.

The certificate of the regiſter of veſſels built in the plantations, muſt be ſigned by the governor of the colony, or his depute, commonly ſtyled *Preſident*, and the collector of the port. The maſter of a ſhip, when on a voyage, muſt always have the certificate of his regiſter with him, in order to ſhow it to the proper officers of any port he comes to; the want of it making the ſhip liable to be ſeized and detained: the form whereof follows.

ANTHONY PALMER Preſident.

ABRAM TAYLOR Collector.

IN purſuance of an act made in the ſeventh and eight year of King William the Third, intitled, "An act for preventing frauds, and "regulating abuſes in the plantation-trade," Francis Scot of Briſtol mariner maketh oath, That the Brigantine Neptune of Briſtol, whereof he, this deponent, is at preſent maſter, being a pink-ſterned veſſel of one hundred tuns, or thereabouts, was built at Philadelphia this preſent year one thouſand ſeven hundred and ſixty-nine; and that George Paton and Simon James of Briſtol merchants, at preſent are owners thereof; and that no foreigner, directly or indirectly, hath

hath any ſhare, or part, or intereſt therein. Dated at the Cuſtomhouſe, Philadelphia, the fifth day of September 1769.

Which oath aforeſaid was taken before the Honourable Anthony Palmer, Eſq; Preſident of the council of the Province of Penſylvania. } FRANCIS SCOTT.

When the ſhip is ready to ſail, the maſter muſt clear with the cuſtomhouſe; upon which he gets out a clearing certificate, ſigned by the collector, naval officer, and comptroller, of the following form.

Cuſtomhouſe Philadelphia.

THeſe are to certify all whom it doth concern, That Francis Scott maſter or commander of the Neptune, burden one hundred tuns, or thereabouts, mounted with eight guns, navigated with ſeven men, plantation built, as per regiſter, and bound for Virginia, having on board only balaſt, hath here entered, and cleared his ſaid veſſel according to law. Given under our hands and ſeals of office, this ſeventeenth day of September, in the ninth year of the reign of his Majeſty George the Third, by the grace of God, of Great Britain, &c. King, annoque Domini one thouſand ſeven hundred and ſixty-nine.

ABRAM TAYLOR Collector.

THOMAS GRÆME Naval Officer.

THOMAS ARCHDALL Comptroller.

The maſter muſt next procure a licence or permit to depart the country, ſigned by the governor, or his depute, of the following form.

By the Honourable the Preſident and council of the province of Penſylvania.

WHereas Francis Scott, commander of the Brigantine Neptune, burden about one hundred tuns, mounted with eight guns, navigated with ſeven men, plantation built, and bound for Virginia, hath entered and cleared his ſaid veſſel according to law; we do hereby therefore allow and permit the ſaid Francis Scott to depart this government, with his ſaid veſſel, in order to proceed on his intended voyage, without let or hindrance.

In teſtimony whereof, I have hereunto ſet my hand, and ſeal at arms, at Philadelphia, the nineteenth day of September, one thouſand ſeven hundred and ſixty-nine, in the ninth year of the reign of our Sovereign Lord, George the Third, by the grace of God, of Great Britain, France, and Ireland, King, Defender of the Faith, and ſo forth.

ANTHONY PALMER Preſident.

The

The certificates, permits, &c. granted in Virginia, Maryland, Penſylvania, and other places, are all printed blank, and differ a little in different colonies, as to the ſtyle and manner of expreſſion. And as they are eſteemed a ſort of perquiſite belonging to the naval office or cuſtomhouſe, the maſter or merchant is obliged to pay ſo much for each of them, when he gets them out.

SECTION II.

A ſpecimen of the accounts uſually kept by the merchants or ſtore-keepers in Virginia and Maryland.

THE rules of book-keeping delivered and exemplified in this treatiſe, are ſufficient, if duly obſerved, to anſwer all the purpoſes propoſed by merchants, and will enable them at any time to know the true ſtate of their affairs. But every merchant has not occaſion for all the parts of book-keeping. Some deal only in proper trade; others in factorage; ſome again only or chiefly in partnerſhip; and accordingly have occaſion for different parts of book-keeping, according to the branches of trade they deal in.

The buſineſs of ſtore-keeping in Virginia and Maryland, is in effect factorage; and if conſidered as ſuch, it ought to be conducted in much the ſame manner as in the ſugar colonies; viz. The accounts ought to be kept by means of an Invoice-book, a Waſte-book, and Journal, (or inſtead of the laſt two, a Day-book), a Ledger, and a Sales-book. To which might be added a Warehouſe-book for the tobacco purchaſed.

The form and uſe of all theſe books, except the laſt, (which ſhall be deſcribed afterwards), is obvious from the preceding chapter, being all to be ruled and uſed in the ſame manner and for the like purpoſes here as in the Weſt Indies. Only in this caſe, in regard all the goods are ſuppoſed to belong to the ſame employers, it will be convenient, inſtead of the title *A. B.'s ſale per ſuch a ſhip*, to uſe the title *Store*, or *Storehouſe*; and accordingly, when you ſell goods, to charge the *Purchaſer* Dr to the *Store* or *Storehouſe*. By this means the trouble of opening an account for every different kind of goods will be avoided, and the whole ſales will be brought into one Ledger account, under the title *Store*, or *Storehouſe*, in the ſame manner as they are collected in the other kind of factorage under the title of *A. B.'s ſale per ſuch a ſhip*.

As to the booking of ſales for ready money, as alſo toys or trifles complimented away to cuſtomers, it will be ſufficient to enter them in the Sales-book only, writing the ſums inſtead of the word *Caſh*, in the column of names, or in another ſet of money-columns by themſelves, and once a-week, or once a-month, to add up the ſums

received this way, and thereupon paſs the following entry in the Journal or Day-book, *viz. Caſh* Dr to *Store* or *Storehouſe*, for the amount of the ſaid ſums.

In order to facilitate the work, and render the uſe of the Sales-book eaſy, it will be proper to ſort or claſs the goods in the Store, under diſtinct heads; ſuch, for example, as theſe following.

WOOLLENS, comprehending broad cloths, druggets, kerſeys, ſerges, grays, &c

LINENS, comprehending Scottiſh linen, Iriſh linen, oſnaburgs, brown hollands, dowlas, &c.

CHECKS, comprehending checks, properly ſo called, and diſtinguiſhed by their various breadths, ſtripped hollands, bed-ticks, tartans, &c.

HARD WARE, comprehending knives, forks, ſciſſars, cork-ſcrews, ſpurs, ſeals, thimbles, ſnuff-boxes, watch-keys, buckles, buttons, ink-pots, &c.

KITCHEN-FURNITURE, comprehending pots, frying-pans, pewter diſhes, plates, and baſons, jugs, ſpoons, candle-ſticks, tea-kettles, coffee-pots, &c

BED-FURNITURE, comprehending counterpanes, quilts, blankets, &c.

LEATHERN WARES, comprehending mens gloves, womens gloves, mens ſhoes, womens ſhoes, boots, breeches, &c.

SADLERY-WARES, comprehending ſaddles, bridles, whips, girths, ſaddle-bags, houſings, ſtirrup-leathers, &c.

GROCERY-WARES, comprehending ſugar, pepper, cinnamon, nutmegs, cloves, ſaltpetre, raiſins, currants, indigo, tea, &c.

STATIONERY-WARES, comprehending bibles, teſtaments, pſalters, ſpelling-books, primers, blank ledgers, pocket-books, writing-paper, ſealing-wax, wafers, ink-powders, &c.

CHINA WARE, comprehending tea-pots, cups, ſaucers, bowls, diſhes, plates, &c.

LOAM WARE, comprehending earthen diſhes, plates, bowls, butter-crucks, tea-pots, ſaucers, diſhes, drinking-glaſſes, &c.

HABERDASHERY WARES, comprehending mens hats, womens hats, velvet caps, worſted ſtockings, thread-ſtockings, &c.

EAST-INDIA GOODS, comprehending ſilk handkerchiefs, dimitties, China taffeties, Perſian taffeties, muſlins, chints, &c.

WEST-INDIA GOODS, comprehending brown ſugar, coffee, chocolate, rum, molaſſes, &c.

PETTY WARES, comprehending needles, pins, combs, fans, thread, tapes, ribands, incles, laces, beads, ferrets, &c.

To each of theſe heads a page of the Sales-book muſt be aſſigned; and as each of the heads comprehend a conſiderable variety of different articles, the ſales-book ought to be made of large paper, that there

there may be room for columns to anſwer the ſeveral articles. Thus, the page for WOOLLENS muſt have five or ſix columns; one for broad cloths, another for druggets, and a third for kerſeys, &c. In like manner, the page for GROCERY WARES muſt have ten or twelve columns, to anſwer the articles of ſugar, pepper, cinnamon, &c.

Things being thus prepared, the ſcheme here propoſed might be carried into execution, with the trouble only of a little more writing than what is uſually beſtowed in the common method; for which the advantages attending ſuch a practice would make ample compenſation. All the ends of regular book-keeping would by this means be fully and effectually anſwered. The employers in Britain might acquaint themſelves with the ſtate of their ſtores abroad, and be ſatisfied as to the fidelity and honeſty of their agents, by a ſimple inſpection of the accounts of ſales yearly ſent home. Whereas, by the methods now in uſe, they have no other way of coming at the knowledge of this, than by conſulting from end to end the Ledger ſent home, writing out the numerous articles of ſale, and comparing their amounts with the invoices ſent out; which impoſes a heavy taſk of writing upon the employers; and yet this they muſt do, or otherwiſe be in a great meaſure ignorant of the ſtate of their affairs in the plantations.

I judge it needleſs to give any ſpecimen of the ſcheme of accounts here recommended: the reader may conſult the books of accounts on factorage in the preceding chapter; and as the ſtorekeepers in the tobacco-colonies are to be reckoned retailers, and that in a more ſtrict and proper ſenſe than thoſe in the ſugar-colonies, he may alſo peruſe the ſpecimens propoſed for the imitation of ſhopkeepers, in the chapter following; which will be ſufficient direction on this head. I now proceed to explain the method of keeping accounts, as commonly practiſed by the ſtorekeepers in Virginia and Maryland.

And here it is to be obſerved, that the ſtorekeepers do not all go the ſame way to work, but differ from one another both in the method of keeping accounts, and in the way of balancing and ſettling with their employers. The method, however, moſt generally in uſe among them, and to which I ſhall confine my explication, is that of a Ledger for the goods ſold or retailed from the ſtore, and a Warehouſe or Tobacco book for the tobacco they purchaſe. A Journal is ſeldom uſed, and few keep a Waſte book.

The Ledger contains only the Caſh, Perſonal, and Ship accounts, without any account of goods; for, to ſave writing, no account of goods is kept. The Caſh and perſonal accounts are every way regular, except in the two following reſpects, viz. 1. When goods are ſold, neither Caſh nor the buyers are charged Dr to any other account, and that becauſe no account of goods is kept; and conſequently in this caſe there is no referring figure in the folio-column. 2. In regard the dealers or cuſtomers who frequent the ſtores do

not uſually begin and finiſh their bargains all in one day, but will be coming and going for ſeveral days together, or ſending now for one thing, and then for another; the ſtorekeepers generally think they go accurately enough to work, if they date their Ledger with the month, though they do not inſert the day.

The ſhip-accounts contain, upon the Dr ſide, the goods taken from the ſtore for the ſhip's uſe, with charges paid for repairs, flat hire, to jobbers, &c. Theſe accounts are commonly left open, as they have nothing on the Cr ſide, and could only be cloſed by Profit and Loſs; which account is never kept. A copy of theſe ſhip-accounts is uſually ſent home by the ſhip for the information and ſatisfaction of the owners.

The Warehouſe or Tobacco book contains a liſt of all the tobacco that paſſes through the ſtoreekeeper's hands; and is ruled with columns, for the date of the notes, the time when received, the perſons of whom received, the folio of the Ledger where poſted, the names in the notes if they be transfer, the mark, No, weight of the tobacco, &c. *N. B.* The C. weight of tobacco in the plantations is not Avoirdupois, or 112 pounds, but ſimply 100, or fiveſcore. The form and uſe of this book, both for crop and transfer, which differ a little in the way of ruling, will be eaſily underſtood from the annexed ſpecimen. The books are corrected, by comparing this Warehouſe-book with the Ledger.

The ſtorekeepers generally balance their books once a-year; on which occaſion ſome make out two fair copies of the whole books; one of which they ſend home to Britain for the uſe of their employers, and the other they retain in the ſtore. By this means they come to have a ſet of books for every year they continue in that buſineſs. The firſt ſet has their cover marked with the letter *A*, the next with *B*, the third with *C*, &c. The ſpecimen here annexed is ſuppoſed to be the ſecond ſet, and marked with *B*.

Some ſtorekeepers indeed do not take the trouble to tranſcribe the balanced books yearly; but, inſtead of this, make out, and ſend home annually to their employers an account-current, in which they charge their employers with all the tobacco ſhipped for them, with the bills remitted to them, with all deſperate debts, and their own wages; and give them credit for all the goods received, and the bills they have drawn on them. But this method is rather too general; and when employers are ſatisfied with it, they put a great deal of truſt in their factors.

Some, from the balanced books, make out an abſtract, containing an account of the money received and paid away at the ſtore, a liſt of the outſtanding debts, and an inventory of the goods remaining on hand. This is the moſt uſual method; but ſome do it only once in two or three years.

It remains only further to be obſerved, that the ſtorekeepers uſually

ſually tranſcribe from their Ledger a liſt of debts in an alphabetical order into a pocket-book, which they keep always by them to be ready at courts, and upon other public occaſions.

I ſhould now ſubjoin the ſpecimen propoſed; but in regard the terms *quit-rent*, *levy*, and *ſheriff*, which are uſed in a peculiar ſenſe in the plantations, frequently occur in theſe accounts, it will be proper to give a brief explication of them. This will throw a light upon the accounts, and make them more eaſily underſtood.

1. then, All proprietors of land in Virginia, to the north of Rapahannock river, are obliged by their charter to pay yearly 2 s. Sterling, or 2 s. 6 d. currency, for every hundred acres of ground they poſſeſs, to Lord Fairfax, he having a gift of that vaſt tract from the crown; and all proprietors of ground in the other parts of Virginia, to the ſouth of Rapahannock, pay the like ſum yearly for every hundred acres to the King; and both theſe go by the name of *quit-rent*.

2. A liſt of the public debts of each county in Virginia is always made up once a-year, commonly in the month of October: which are charged and paid, as moſt of the private debts are, not in caſh, but in tobacco. They conſiſt of the following or like particulars, viz. The parſon's ſtipend, the clerk or precentor's ſalary, the King's attorneys and ſheriffs fees, the maintenance and cloathing of the poor, the expence of ferries, the building and repairing of churches, priſons, &c. The fund for the payment of theſe is not a land, but a ſort of poll tax. The juſtices of the peace are appointed to take a liſt of all the families in the county, and the number of perſons in each family, betwixt ſixteen and ſixty years of age, black as well as white, white females only excepted; which liſt being returned to court, the ſum of the debts is divided by the number of perſons, by which means each perſon's ſhare is aſcertained: and this is called a *levy*.

3. The ſheriff of the county in the plantations is not a judge, as in Britain: the office, however, is honourable, and a place of profit. He generally employs ſome young man under him, who executes all the ſervile parts of it. Beſides other duties of his office, he is obliged to collect the taxes or levies for ſupport of the colony, the parſon's ſtipend, &c. on which account every perſon in the county owes him ſomething. Hence it is that a merchant or ſtorekeeper is generally obliged to give the ſheriff an account in his books; for when a planter ſells a hogſhead of tobacco, he deſires the merchant to charge him with ſo much to the ſheriff, and give the ſheriff credit for the ſame. When the ſheriff has got a great many of theſe ſmall credits in the merchant's books, the merchant pays him the total at once, and thereby ſaves him a good deal of trouble.

Follows the SPECIMEN.

Virginia,

Virginia, Weſtmoreland county, Currency.

	Caſh, Dr	Fo	l.	s.	d.
Mar	To balance of *Caſh-account*, brought from Ledger A, - - -	8	112	16	8
	To ½ piece chints, No 6. - -		2	—	—
	To 1 paper pins, and 6 dozen needles, -		—	1	3
	To 1 penknife, and 3 yards fine linen, -		—	7	6
	To *George Johnſon*, - -	2	133	6	8
	To *ditto*, - - -	2	12	13	9
	To 180 gallons rum, at 3 s. 6 d. -		31	10	—
			292	15	10

Anno Domini 1769. Currency.

	Contra, Cr	Fo	l.	s.	d.
May	By *William Thomſon*, - -	3	—	5	9
June	By ſhip *Friendſhip*, for flat-hire,	5	5	—	—
	By *ditto*, for ſtaves, - -	5	4	—	—
	By *ditto*, for geeſe, - -	5	—	—	—
	By *ditto*, for freſh ſtock, - -	5	6	10	—
	By *ditto*, for fire-wood, - -	5	—	18	—
	By *ditto*, for jobbers, - -	5	6	—	—
	By 100 barrels tar, at 7 s. 6 d. -		37	10	—
	By freight and duties of a cargo of rum and ſugar from Barbadoes, in the *Succeſs*, -		78	—	—
	By charges on-landing, carting, &c. of the rum,		3	6	4
	By inſpection of 300 hhds tobacco, ſhipped on board the *Friendſhip*, marked C. D. from No 1. to 300, at 3 s. per hhd. -		45	—	—
	By ſloop-hire, for bringing goods from Rapahannock to Potomack, from on board the *Expedition of London*. - -		4	19	7
	By an expreſs for letters, - -		—	10	10
	By *George Johnſon*, - -	2	—	12	6
	By *Nomony* inſpectors, - -	5	—	5	—
	By 20 barrels pork, at 30 s. - -		30	—	—
	By ſtorage and board for one year, -		50	—	—
	By ſundry pocket-expences for the year 1769,		10	—	—
	By *balance* carried to Ledger C.	1	9	5	10
			291	15	10

Virginia, Weſtmoreland county, — *Currency.*

George Johnſon, — *Dr*

					Fo	l.	s.	d.
Mar	To *Balance* from Ledger A, -			-	12	2	5	7
		Sterling.						
	To a ſet of exchange on Meſſ. *Charles* and *David Ruſſel*, merchants in London, - -	*l.*	*s.*	*d.*				
		100	—	—				
	Exchange, at 33⅓ *per cent.* -	33	6	8				
						133	6	8
May	To *Sundries*, at firſt coſt, as follows.							
	10 yards red duffel, at 3 s. 6 d.	1	15	—				
	5 dozen buttons, and 5 heads hair,	—	3	—				
	3 yards buckram, and 1 hank ſilk,	—	2	—				
	1 box iron, and 2 heaters, -	—	4	—				
	2 lb. ſaltpetre, - -	—	2	—				
	5 narrow axes, at 2 s. 2 d. -	—	10	10				
	50 lb. loaf-ſugar, at 8½ d. -	1	15	5				
	48 yards cotton cloth, at 11 d.	2	4	—				
	4 linen handkerchiefs, at 10 d. -	—	3	4				
	2 quires paper, and 6½ yards bolſter-tyke, - - -	—	7	—				
	1 pair candleſticks, and 1 frying pan,	—	7	—				
	1 lb. powder, and 3 lb. ſhot, -	—	1	3				
	1 cotton counterpane -	—	16	—				
	3 pair blankets, and 2 rugs, -	2	8	0				
		10	18	10				
	50 *per cent.* advance,	5	9	5				
						16	8	3
Aug.	To *Caſh*, paid the quit-rents of 500 acres of his land, at 2 s. 6 d. per 100 acres, -				1	—	12	6
	To 2 barrels tar, at 10 s. -					1	—	—
	To a tierce rum, containing 72½ gallons, at 3 s. 6 d.					12	13	9
						166	6	9

Anno Domini 1769. *Currency.*

	Contra,	*Cr*	*Fo*	*l.*	*s.*	*d.*
Mar	By *Caſh,* - - -		1	133	6	8
Aug	By *ditto,* - - -		1	12	13	9
	By 1 crop hogſhead at Nomony warehouſe,					
	G. I. 2 1000 902 98					
	Caſk, —— 30	lb.				
		932				
	By 1 ditto at Yeocomico warehouſe,					
	G. I. 3 1160 1050 110					
	Caſk, —— 30					
		1080				
	By 1 ditto at Nomony,					
	W D. 4 887 800 87					
	Caſk, — 30					
		830				
	By 1 transfer-note at Nomony, No 103.	75				
	By 1 ditto at Yeocomico, No 34. -	560				
		3477				
	Diſcount of the ſmall notes,	15				
	At 11 s. per C.	3462		19	—	10
	By *Balance* to Ledger C. - -		19	1	5	6
				166	6	9

Virginia, Weſtmoreland county. Currency.

William Thomſon, Dr

		Fo	l.	s.	d.
May	To 10 yards Iriſh linen, at 3 s. -			1	10 —
	To *Caſh*, - - - -	1	—	5	9
	To 50 yards Oſnaburgs, at 10 d. -		2	1	8
	To 1 drawing-knife, 2 s. and 21 ¾ yards check, 21 s.		1	3	—
	To 2 oz. fine thread, 1 s. 8 d. and ¾ yard-broad cloth, 10 s. 6 d. - -		—	12	2
June	To 1 dozen buttons, and 1 head hair, and 10 doz. thread, - -		—	1	6
	To 1 hank ſilk, and 2½ yards Ruſſia linen,		—	2	6
	To 1 meal-ſifter 1 s. 3 d. and a watering jug 2 s.		—	3	3
	To 1 iron pot, weighing 45 lb. at 4 d. -		—	15	—
	To 1 gallon molaſſes 3 s. 3 d. and 5 lb. brown ſugar 2 s. 6 d. - -		—	5	9
	To 1 quart rum 1 s. 3 d. 1 quart oil 1 s. 3 d. and 5 yards drugget 12 s. 6 d. -		—	15	—
Aug.	To 2 yards ſhalloon 4 s. and 6 pewter plates 9 s.		—	13	—
	To 3 yards riband 3 s. and 1 pair mens ſtockings 4s.		—	7	—
Oct.	To 1 pair London ſhoes 7s. and 10 yards ſheeting 30s.		1	17	—
	To 1 woman's ſaddle, with all furniture,		4	10	—
	To 1 pair leather breeches 3 s. 6 d. and 1 ſet buckles 1 s. 6 d. - -		—	5	—
	To ½ dozen earthen plates 2 s. 6 d. and 1 ſpelling-book 1 s. 6 d. - -		—	4	—
	To 1 dozen leather chairs, commiſſioned,		10	—	—
	To 2 lancets 2 s. 1 ink-pot, and 1 paper ink-powder 1 s 6 d. - -		—	3	6
	To 2 wine-glaſſes, and 1 decanter, -		—	3	—
	To a tin ſauce-pan 1 s. and 1 ſtock-lock 2 s.		—	3	—
	To 1 pair gloves 2 s. and 1 dozen table knives and forks 6 s. - -		—	8	—
	To 1 bridle 2 s. 6 d. and 1 ſword and belt 8 s. 6 d.		—	11	—
	To 5 barrels tar, at 10 s. - -		2	10	—
	To the ſheriff for three levies, 150 lb. tobacco, at 1½d.	4	—	18	9
	To *Nomony* inſpectors, for tobacco prized in his hhd, 120 lb. at 1½d. - -	5	—	15	—
	To a Yeocomico note, No 34. 560 lb.				
	Diſcount - 10				
	—550, at 12s. 6d. p. C		3	8	9
			34	12	7

Anno Domini 1769. Currency.

Contra, Cr	Fo	l.	s.	d.
By ſhip *Friendſhip*, - -	5	1	—	—
By 4 Nomony crop hhds,				
W.T. 1 972 872 100				
2 1012 908 104				
3 1120 1036 84				
4 918 822 96				
Four caſks, 120				
By 2 Nomony notes, 180 No 136				
120 135				
4058, at 12 s. 6 d. per C.		25	7	3
By 1 Yeocomico hhd.				
R. I. 21 1300 1200 100				
Caſk, —— 30				
1230, at 12 s. 6 d. per C.		7	13	9
By *Balance* carried to his account, Ledger C.	28	—	11	7
		34	12	7

Virginia, Westmoreland county, Currency,

		Fo	l.	s.	d.
The Sheriff of Westmoreland, Dr					
To the Reverend *Robert Smith*, paid him the balance of his account with you in part of his salary,	9828	4			
	9828				
The Reverend Robert Smith, Dr					
To sundry goods, as per particular account given in this 10th June, amounting to			60	—	—
To *Balance*, to Ledger C.		60	1	8	6
			61	8	6

Anno Domini 1769. *Currency.*

Contra,						*Cr*	Fo	l.	s.	d.
By *William Thomſon,*						150	3			
			No	lb.						
By 3 Nomony notes,			18	50						
			26	93						
			54	219						
By 2 Yeocomico ditto,			99	300						
			172	85		747				
By 5 Nomony crop hhds,										
T.S.	1	1016	916	100						
R.L.	5	1087	1000	87						
G.S.	19	1100	1010	90						
R.G.	3	950	848	102						
T.H.	2	1050	954	96						
Five caſks,			150			4878				
By 3 Yeocomico ditto,										
L.H.	3	952	852	100						
L.	2	1099	1011	88						
H.S.	5	1197	1100	97						
Three caſks,			90			3053				
By ſundry clerks and ſheriffs fees, as per account, - - -						1000				
						9828				

Contra,	*Cr*				
By the ſheriff 9828 lb. at 12 s. 6 d. per C.		4	61	8	6

Virginia, Weſtmoreland county, Currency.

					Fo	l.	s.	d.
	Nomony inſpectors,			Dr				
July	To Nomony notes, No 103	75						
	136	180						
	135	120						
	18	50						
	26	93						
	54	219						
		737						
	Diſcount on the notes,	30						
				707				
	To *Balance* to Ledger C.	-	-	293				
				1000				
	To *Caſh*,	-	-			1	5	
	Yeocomico inſpectors,			Dr				
	To 2 Yeocomico notes, No 99	300						
	172	85						
		385						
	Diſcount,	-	11					
				374				
	Ship Friendſhip,			Dr				
June	To *Caſh*, for flat-hire,	-	-			1	5	
	To *ditto* for 2000 ſtaves, at 40 s.		-			1	4	
	To *ditto* paid for geeſe,	-	-			1	12	
	To *ditto*, for beef, and other freſh ſtock,					1	6	10
	To *ditto*, for fire-wood,	-	-			1	18	
	To *ditto*, paid jobbers to aſſiſt at loading,					1	6	
	To *William Thomſon*, for trimming water-caſk,					3	1	
	To 20 lb. brown ſugar,	-	-				10	
	To 2 hammers, and 500 nails,		-				5	6
	To 30 gallons rum, at 3 s. 6 d.		-				5	5
	To 2 barrels pork,	-					4	
							34	6

Anno Domini 1769. Currency.

		Fo	l.	s.	d.
	Contra, Cr				
June	By *William Thomson* - - 120	3			
	By a Nomony crop hhd,				
	C.D. 76 936 850 86				
	Cask, 30				
	880				
	1000				
	By prizing, - - -			5	
	Contra, Cr				
	By *Balance* to Ledger C. - - 374	120			
	Contra, Cr				

Nomony warehouſe, *Dr*

Date of the note	*When received.*	*Of whom received.*	*Fol.*	*Mark*	No	*Groſs.*	*Neat*	*Tare*
Jan. 5.	*May.*	*George Johnſon.*	2	G. I.	2	1000	902	98
Apr. 6.	*Ditto.*	*Ditto.*	2	W.D.	4	887	800	87
11.	14.	*William Thomſon*	3	W.T.	1	972	872	100
11.	14.	*Ditto.*	3		2	1012	908	104
11.	14.	*Ditto.*	3		3	1120	1036	84
11.	14.	*Ditto.*	3		4	918	822	96
		The Sheriff.	4	T. S.	1	1016	916	100
		Ditto.	4	R. L.	5	1087	1000	87
		Ditto.	4	G. S.	19	1100	1010	90
		Ditto.	4	R. G.	3	950	848	102
		Ditto.	4	T. H.	2	1050	954	96
		Nomony inſpect.	5	C. D.	76	936	850	86

Yeocomico warehouſe, *Dr*

Date of the note	*When received.*	*Of whom received.*	*Fol.*	*Mark.*	No	*Groſs.*	*Neat*	*Tare*
Feb. 6	*June.*	*George Johnſon.*	2	G. I.	3	1160	1050	110
		The Sheriff.	4	L. H.	3	952	852	100
		Ditto.	4	L.	2	1099	1011	88
		Ditto.	4	H. S.	5	1197	1100	97
		William Thomſon.	3	R. I.	21	1300	1200	100

Contra, *Cr*

Ship mark	*Ship* No	*On board what ſhip.*	*When ſhipped.*	*To whom paid away.*	*Fol.*
C. D.	1	*The Friendſhip.*	*June.*		
	2	*Ditto.*	*Ditto.*		
	3	*Ditto.*	*Ditto.*		
	4	*Ditto.*	*Ditto.*		
	5	*Ditto.*	*Ditto.*		
	6	*Ditto.*	*Ditto.*		
	8	*Ditto.*	*Ditto.*		
	9	*Ditto.*	*Ditto.*		
	10	*Ditto.*	*Ditto.*		
	11	*Ditto.*	*Ditto.*		
	12	*Ditto.*	*Ditto.*		
	76	*Ditto.*	*Ditto.*		

Contra, *Cr*

Ship mark	*Ship* No	*On board what ſhip.*	*When ſhipped.*	*To whom paid away.*	*Fol.*
C. D.	7	*The Friendſhip.*	*June.*		
	13	*Ditto.*	*Ditto.*		
	14	*Ditto.*	*Ditto.*		
	15	*Ditto.*	*Ditto.*		
	16	*Ditto.*	*Ditto.*		

Nomony warehouſe, *Dr*

Date of the note.	*When received.*	*Of whom received.*	*Fol.*	*Name in the note.*	No	*Quantity.*
March 2.	*Auguſt.*	*George Johnſon.*	2	*William Jones*	103	75
		Sheriff.	4	*I. K.*	18	50
		Ditto.	4	*L. M.*	26	93
		Ditto.	4	*N. O.*	54	219
		William Thomſon.	3	*T. W.*	136	180
		Ditto.	3	*Ditto.*	135	120

Yeocomico warehouſe, *Dr*

Date of the note.	*When received.*	*Of whom received.*	*Fol.*	*Name in the note.*	No	*Quantity.*
Feb. 10.	*Auguſt.*	*George Johnſon.*	2	*Robert More.*	34	560
		Sheriff.	4	*P. Q.*	99	300
		Ditto.		*R. S.*	172	85

Contra, *Cr*

To whom paid away.	*Fol*	
Nomony inſpectors.	5	
Ditto.	5	
Ditto.	5	
Ditto.	5	
Ditto.	5	
Ditto.	5	

Contra, *Cr*

To whom paid away.	*Fol.*	
William Thomſon.	3	
Yeocomico Inſpectors.	5	
Ditto.	5	

A.	B.	C.	D.
		Fol. Caſh 1	
E.	F.	G.	H.
I.	K.	L.	M.
Fol. Johnſon (George) 2			
N.	O.	P.	Q.
Fol. Nomony inſpect. 5			
R.	S.	T.	U.
	Fol. Sheriff of Weſtmoreland 4 Smith (the Rev. Robert) 4 Ship Friendſhip 5	Fol. Thomſon (Will.) 3	
W.	X.	Y.	Z.
		Fol. Yeocomico inſpectors. 5	

CHAP. VIII.

Book-keeping adapted to the buſineſs of Shop-keepers and Retailers.

SHopkeepers and retailers cannot ſpare much time for writing, and conſequently the ſhorter any ſcheme of keeping accounts is, ſo much the fitter it is for their purpoſe. Various methods have been propoſed, but few of them of any great ſervice in practice, and none of them entirely ſatisfactory. I had formerly occaſion to publiſh a ſmall ſet of books on this ſubject, which had the good fortune to pleaſe ſome; and I ſhall now give another ſet, of a form ſomewhat different, which I hope may have a chance to be ſtill more acceptable, as being more ſimple, and in ſeveral reſpects better adapted to this purpoſe. The neceſſary books are theſe four following.

I. The INVOICE-BOOK.

THE Invoice book, or Buying book, is paged; and into it is copied all the invoices and bills of parcels of goods purchaſed; and to each invoice is ſubjoined the day on which the goods arrive, or are received, with a reference to the place of the Day-book or Caſh-book where entered. In tranſcribing the invoices, it will be proper to number them; by which means the references from the other books to any particular invoice in this, will be ſimple and eaſy. Inſtead of further deſcription, ſee the book itſelf.

II. The CASH-BOOK.

THE Caſh-book is alſo paged, and ruled with double money-columns; one ſet of theſe columns being for the money received, and the other for the money paid away.

The narrative in this book is ſimple, like that of a Waſte-book, and conceived in as few words as poſſible. This book is filled up daily with the payments you receive and make, whether they be debts, or the charges of trade and living, &c. And nothing but money actually received or paid away properly belongs to this book.

Goods ſold for ready money are not booked; but the money received for them is dropped into a box or drawer, called the *till*; and every night the money dropped through the day is taken out of the till, and entered in the Caſh-book, by ſaying, *Received from the till. May* 1. 2. 3. &c.

If goods are ſold, and only part of the money received, the goods are entered in the Day-book as wholly ſold on time, and the money received is entered in the Caſh-book as a partial payment. *May* 8.

The

The ſeveral articles of charges are entered in the following Caſh-book at the time they are paid; and as articles of this kind are always numerous, there will of courſe be a great many entries of this ſort in the Caſh-book; but ſome, in order to abridge this part of the work, allot a certain ſum of money for this purpoſe, which they put in a drawer or purſe, out of which they pay every article of charges till the purſe or drawer is exhauſted, and then at once enter the whole ſum thus expended in the Caſh-book.

In the Day-book, ſhop is debited for value of all goods bought, and credited for ſales; but if a ſhop-keeper be concerned in ſhipping, or if he deal in any ſtaple commodity, or manufacture of the place where he reſides, in this caſe, it will be proper to diſtinguiſh ſuch things from ſhop-affairs, by giving the ſhips or commodities ſeparate accounts; but the purchaſe, ſales, and dividends, if the money be actually received or paid, go to the Caſh-book: on the other hand, when the money is not received or paid, theſe ſhould be recorded in ſome ſeparate book; or they may, as is here done, be noted down in the Caſh-book, but the ſums are not to be extended to the money-columns. See Caſh-book, May 20. 25.

In the courſe of trade, other tranſactions, too, will now and then occur, eſpecially with reſpect to bills, wherein money is neither received nor paid away; and conſequently ſuch tranſactions do not properly belong to the Caſh-book, nor can they be directly inſerted in the Day-book, without interrupting the uniform ſimplicity of the ſales on time. Such tranſactions, therefore, ought, with thoſe above, to be recorded, either in ſome ſeparate book allotted for the purpoſe, or they may be noted down, as is here done, in the Caſh-book, without extending the ſum to the money-columns. See Caſh-book, May 2. 8. 9. 13. 19. 21. 29.

Once a week, viz. every Saturday night, the entries made in the Caſh-book, during the whole week, are collected, each kind or ſort by themſelves, and carried away in a journal-form to the Day-book; and the money-columns for this week in the Caſh-book being alſo added up, their difference or balance will be the ſhopkeeper's ready money at that time.

III. The DAY-BOOK.

THE Day-book is likewiſe paged, being a ſort of Journal, and opens with an inventory in common form.

After the inventory follow the ſales on time, which are continued in an uniform manner; Sundries being charged Drs on the head of the page to Shop, at the place where the week ends, for the ſales of that week. The ſundry Drs are the ſeveral purchaſers.

If any of the goods be ſold on bill or note, in this caſe, bills receivable will be Dr for value of the goods thus ſold. May 26.

It is an uſual practice to ſell Dutch goods at ſo much advance upon

upon the guilder; and in this case the prime-cost in guilders must be taken from the Invoice, and written down with the mark of the guilder * prefixed; G.325 at 26 d. May 11. 13. 14.

On Saturday night, after the business of the day is over, turn to the Cash-book, add up the money-columns for that week, distinguish the articles into their several kinds, collect each sort by themselves, and in the Day-book make the two entries following, viz.

1. *Cash* Dr to *Sundries*, for the money received through the week, viz.
   To Payers, for personal debts. May 1.
   To *Bills receivable*, for bills. May 14.
   To Shop, for ready-money sales, viz. money from the till. May 1. 2. 4 5. 6. 7. 8. 9.
   To Ship, for dividends. May 18.
   To Goods, for staple commodities.
   To *Profit and Loss*, for discounts or abatements.

2. *Sundries* Drs to *Cash*, for the money paid away, viz.
   Shop, for prime cost of goods, for freight, duty, and custom-house fees. May 18. 23.
   Factor, for bills remitted him. May 2.
   Receivers, for debts paid. May 1. 2.
   Bills payable, for bills paid. May 12.
   Goods, for any staple commodity bought for ready money.
   Ship, for prime cost and repairs.
   House-expences, for money to the family. May 2.
   Charges of merchandise, for postage, shop-rent, cartage, porterage, abatements allowed by you, and all charges. May 1. 4. 5. 7. 9. &c.

The transactions short-extended in the Cash-book come next to be entered in the Day-book; and in these, the Dr and Cr must be assigned, according to the nature of the transaction. Thus,

Factor or seller Dr to *Profit and Loss*, for discounts in your favour, or gain by exchange. May 2. 19.
Factor Dr to drawer, for bills you remit him. May 8.
Factor Dr to *Bills payable*, when you accept his bill. May 9. 19.
Bills receivable Dr to accepter, indorser, or to goods sold, when you receive a bill. May 13. 21. 25. 29.

* A long small stroke drawn down diagonally from the right hand to the left, and a very short strong stroke through it, nearer the top than the bottom, in something of the form of a St Andrew's cross, the angles very acute. The printers not having this character, use a capital G in its stead.

Goods

Goods Dr, for any ſtaple commodity received.
To Seller, when for a debt, or on time. May 20.
To *Bills receivable*, when in payment of a bill.
To *Shop*, when in barter.
Profit and Loſs Dr, for diſcounts allowed by you in ſuch tranſactions. May 29.

The above tranſactions being now all entered in the Day-book, turn to the Invoice book, obſerve what goods are arrived or received this week, and enter them in the Day-book, by charging *Shop* Dr to factor or ſeller, as you ſee done May 9. 16. 23.

If the goods arrived or received be paid in ready money, the entry goes to the Caſh-book. Thus, Invoice, No 7. 8. 10. are entered in the Caſh-book, May 23. 19. 28.

The work of one week thus completed, ſerves as a pattern or directory for that of every week following, being all done the ſame way.

By conducting the books in this manner, it is obvious, that the Day-book will contain every part of the Shopkeepers dealings, and may be conſidered as a regiſter thereof; and nothing will be found in the Ledger but what is poſted to it from the Day-book.

IV. The LEDGER.

THIS book is of the uſual form, and needs no deſcription: I ſhall therefore only obſerve, that in regard the entries are ſhort, a ſingle page, if the paper be large, by being divided into two columns, may be made to ſupply the place of a folio, the Dr part being poſted in the left hand column, and the Cr part in the right.

Now it is obvious, that there will be no accounts in the Ledger for the different kinds of goods, but all will be brought together, and repreſented at one view, in one Ledger-account, under the title of *Shop*.

When, at the end of the year, you have pricked the books, and prepared the Ledger for a balance, the accounts are cloſed in the common way, viz.

1. The caſh-account is cloſed by balance for the ready money remaining on hand. No 1.

2. The perſonal accounts, if the ſides are unequal, muſt be cloſed with balance for their difference, which is a debt due to or by the ſhopkeeper. No 5. 7. 9. 10. &c.

3. Bills receivable and bills payable, if the ſides be unequal, are cloſed with balance, for the bills outſtanding, or not retired. No 13. 37.

4. Charges of merchandiſe, and houſe-expences, have their Cr ſide empty, and are cloſed with Profit and Loſs. No 30. 31.

If there be any ſtaple commodity the ſhopkeeper deals in, to which

which he allots a ſeparate account, or any ſhip wherein he has a ſhare, theſe muſt be cloſed by Balance, for what remains on hand, and with Profit and Loſs, for the gain or loſs made on them. No 41. 4.

Theſe cloſing entries being made, the next thing to be done, is to make out an inventory of all the goods remaining in the ſhop unſold, and give the ſhop-account credit by balance for the value or prime coſt of the whole, as taken from the original invoices, and at the ſame time charge Balance Dr to Shop for ſaid value.

The ſhop-account will now exhibit on its Dr ſide the value of the goods contained in your inventory when the books were begun, as alſo the invoice-coſt of all you have purchaſed ſince that time, together with the freight and duties charged upon them. The Cr ſide will exhibit the value of the ſales, together with the value of the goods remaining on hand; and the difference of the ſides is ſo much clear gain or loſs, and the account is cloſed with Profit and Loſs. No 2.

The difference of the ſides of the Profit and Loſs account is the gain or loſs of the whole year, or ſince the commencement of the books, and is cloſed with Stock. No 20.

The difference of the ſides of Stock-account is the ſhopkeeper's preſent neat ſtock, and is cloſed with Balance. No 8.

The Balance account contains on its Dr ſide the value of the goods remaining on hand, together with the debts due to the ſhopkeeper: the Cr ſide contains the debts due by the ſhopkeeper to others, and conſequently the ſides of this account will be evened by the preſent neat ſtock, which comes to it from the cloſing of the Stock-account. No 42.

All that now remains to be obſerved is that the Balance-account contains the materials of the new inventory, and muſt be poſted, in a Journal form, to the front of your next Day-book.

In the following ſpecimen, John Sutherland of Perth commiſſions goods from Rotterdam, London, Newcaſtle, &c. He opens ſhop the 1ſt of May 1769; and his dealings for the ſpace of one month, with the manner of balancing the Ledger, are here ſet before the learner, which, it is preſumed, will be ſufficient inſtruction.

INVOICE-BOOK.

					l.	*s.*	*d.*
	London, April 9. 1769.						
No 1	*Invoice of goods ſhipped per the Active, Thomas Stewart, by Steel and Donaldſon, at* 6 *months.*						
	1 hhd, contg 20 lumps ſugar, 6 C. 1 q. 14 lb, at 61 s.	L.	19	8 10			
	10 lb beſt pins, at 2 s. 6 d.		1	5 —			
	1 doz. No 13. pins, 6 s. and 1 doz. No 15. ditto, 8 s. 6 d.		—	14 6			
	1 doz. No 18. pins, 9 s. and 1000 common needles, 4 s.		—	13 —			
	Caſk,		—	3 —			
					22	4	4
	1 puncheon molaſſes, contg 11 — 8 lb.						
	Tare, — 2 24						
	I. S. Perth. Neat, 10 1 12 at 15 s.		7	15 4			
	Cartage and wharfage,		—	2 —			
					7	17	4
	1 box brown candie, contg 60¾ lb.						
	Tare 6¾						
	Neat, 54 lb. at 7½d. box 1 s.				1	14	9
	4000 ſaddle-tacks, at 11 d.				—	3	8
	Cartage, wharfage, and ſhipping,				—	3	8
	Commiſſion on L. 32 : 3 : 9, at 2½ *per cent.*				—	16	1
	Received, Perth, May 1. 1769. *Entered May* 9.				32	19	10
	London, April 18. 1769.						
No 2	*Invoice ſhipped on board the Athol, James Bett, by Alexander Anderſon and Davidſon, at* 6 *months.*						
	No 1. 1 hhd, contg 36 ſingle loaves, 3 C. 3 q. 6 lb. at 68 s.	L.	12	18 7			
	Powder ſugar, 1 C.		2	10 —			
	Currants, 1		2	18 —			
	Hogſhead,		—	4 —			
	Carried forward,				18	10	7

				l.	s.	d
	Brought forward,			18	10	7
	2 boxes brown candie, 134 lb.					
	Tare, 16					
	Neat, 118 lb. at 8 d. boxes, 2 s.			4	—	8
No 2	1 caſk powder ſugar, neat 3 — 14 lb. at 47 s. caſk, 2 s. 6 d.			7	9	5
3	1 caſk ditto, 2 — 21 lb. at 55 s. caſk, 2 s. 6 d.			6	2	10
4	1 puncheon molaſſes, contg 10 2 19 lb.					
	Tare, — 2 27					
I. S.						
Perth.	9 3 20 at 13 s. 9 d.			6	16	7
	1 paper parcel contg 1 ream writing paper,	L.	— 9 6			
	1 ream ditto, *pro patria*,		— 12 —			
				1	1	6
	1 paper parcel, contg 1 doz. No 24. pins, 16 s. 1 doz. No 22. ditto, 12 s.		1 8 —			
	1 doz. No 18. pins, 10 s. 1 doz. No 15. ditto, 8 s 6 d.		— 18 6			
	2 doz. No 12. pins, 10 s. 2 packets No 1. ditto, 6 s.		— 16 —			
	10 lb. beſt pins, 25 s. 6 lb. waſte ditto, 10 s. 6 d.		1 15 6			
				4	18	—
	Charges at ſhipping,			—	7	10
	Commiſſion on L. 49 : 7 : 5, at 2½ *per cent.*			1	4	2
	Received, Perth, May 1. 1769. *Entered May* 9.			50	11	7
	London, May 2. 1769.					
No 3	*Bought of Raiſbeck and Chapman, at* 6 *months, and ſhipped per the Tay, George Bett.*					
	100 lamp-black barrels,			—	6	6
	4 lumps allum, 2 C. at 24 s.			2	8	—
	4 barrels whale oil, No 1 44 gallons.					
	2 42					
I. S.	3 39					
Perth.	4 43					
		l.	s.			
	168 gal. at L. 21 per tun,	14	—			
	Cooperage,	—	4			
				14	4	—
	3 Y 2 Carried forward,			16	18	6

					l.	*s.*	*d.*
	Brought forward,				16	18	6
1	cake yellow roſin, 1 1 21 lb at 11 s. 6 d.					16	7
1	caſk, contg 56 lb. aniſe ſeeds at 54 s.	L. 1	12	—			
	2 doz. large black balls, at 8 s.	—	16	—			
	2 doz. ſmall ditto, at 4 s.	—	8	—			
	28 lb. ſulphur, at 23 s.	—	5	9			
	28 lb. Aleppo galls, at 1 s.	1	8	—			
	28 lb. white ginger, at 72 s.	—	18	—			
	28 lb. glauber ſalts, at 3 d.	—	7	—			
	28 lb. black pepper, at 23 d.	2	13	8			
	56 lb. Poland ſtearch, at 52 s.	1	6	—			
	10 lb. red ſealing wax, at 14 d.	—	11	8			
	2 lb. black ditto, at 14 d.	—	2	4			
	28 lb. carvie ſeeds, at 27 s.	—	6	9			
	10 lb. flag arnatta, at 3 s.	1	10	—			
	Caſk,	—	3	6			
					12	8	8
3	caſks raiſins, neat 2 2 23 lb. at 34 s.		-		4	12	—
15	frails figs, neat 3 3 25 lb. at 24 s.		-		4	15	9
½	hhd vinegar,	-		-	1	11	6
½	cheſt Florence oil,	-		-	1	10	—
1	vat pearl aſhes, weight 19 3 21 lb.						
	Tare, 2 — 14						
	Neat, 17 3 7 lb. at 41 s.				36	10	4
	Cartage, 9 s. wharf, 3 s. 7 d. ſufferance, 6 d.				—	13	1
	Received, Perth, May 9. 1769. *Entered May* 9.				79	16	5

London, May 7. 1769.

No 3 *Bought of Neave and Aiſlabie, and ſhipped per the Athol, James Bett, at* 6 *months.*

I S.
Perth. 10 barrels B. S. ſoap, at 96 s. 48 — —

Received, Perth, May 16. 1769. *Entered May* 16.

No 5.

Rotterdam, April 27. 1769.

No 5 *Invoice ſhipped on board the Eliſabeth, Alexander Hackney, by Jan Jone Kheer, at 6 months.*

	G.	ſt.	l.	s.	d.
5 hhds lintſeed of this country and this ſeaſon's growth, at G. 25	125	—			
2 matts flax, No 1 & 2, at G. 22, 10 ſt.	45	—			
1 matt ditto, No 3.	24	10			
3 matts ditto, No 4 to 6, at G. 25, 10 ſt.	76	10			
2 matts ditto, No 7 & 8, at G. 27	54	—			
2 matts ditto, No 9 & 10, at G. 28	56	—			
1 caſk bright madder, Nt 112 lb.	46	2			
1 bundle, contg 2 reams writing paper,	9	12			
Duty and fees of entry,	8	12			
Bringing on board,	1	6			
Commiſſion on G. 55, 14 ſt. at 2½ *per cent.*	1	18			
I.					
I. S.	G 448	10	at 22½d. per G.	42	1 —

Received, Perth, May 9. 1769. Entered May 9.

Newcaſtle, April 30. 1769.

No 6 *Bought of Thomas Simpſon, at 6 months.*

No 1 1 box Mecklenburg blue, 37¼ lb.				
Tare, 6¼				
Neat, 31 lb. at 2s.	L. 3	2	—	
2. 1 box flat blue, 37 lb.				
Tare, 6				
Neat, 31 lb. at 18 d.	2	6	6	
3. 1 box large fig blue, 51¼ lb.				
Tare, 10¼				
Neat, 41 lb. at 14 d.	2	8	1	
1 lb. Pruſſian blue, -	—	12	—	
1 lb. ditto, - -	—	8	—	
3 boxes,	—	3	3	
			8	19 10

Received, Perth, May 16. 1769. Entered May 16.

Dundee,

Dundee, May 18. 1769.

No 7 *Bought of the Dundee ſugar-houſe company,*

				l.	s.	d.
8 lumps ſugar,	No 1. 2 — 16 lb. at 63 s.		L.	6	15	—
12 ditto, -	2. 3 — 18 at 62 s.			9	15	11
7 ditto, -	3. 1 2 18 at 59 s.			4	17	11
1 caſk powder ſugar,	No 1. 3 2 9 lb.					
	Tare, — 1 20					
	Neat, 3 — 17 lb. at 46 s.			7	5	—
1 caſk powder ſugar,	No 2. 2 2 21 lb.					
	Tare, — 1 8					
I. S. Perth.	Neat, 2 1 13 lb. at 39 s.			4	12	4
	2 caſks,			—	3	8
				33	7	10
	diſcount for ready money,			—	16	8
				32	11	2

Received, Perth, May 20. 1769.
Entered in Caſh-book May 23.

Perth, May 19. 1769.

No 8 *Bought of the Perth tannery company,*

				l.	s.	d.
16 ſides bend leather,	wt 365 lb at 12½ d.		L.	19	—	2½
	diſcount for ready money,			—	19	2½
				18	1	—

Entered in Caſh-book May 19.

No 9.

		l.	s.	d.
	Perth, May 23. 1769.			
No 9	*Bought of Andrew Thomſon ſenior 3 hogſheads whale oil.*			
	No 1 87 gallons. 2 90 3 80			
	257 gallons, at L. 22 per tun,	22	8	8½
	Entered May 23.			
	London, May 17. 1769.			
No 10	*Bought of Philip and Robert Haden, and ſhipped per the Tay, George Bett.*			
	I. S. 95 Suffolk cheeſes, wt 19 3 20 lb. Perth. at 15 s. - -	14	18	11
	diſcount for ready money,	—	14	11
		14	4	—
	Received, Perth, May 26. 1769. *Entered in Caſh-book May 28.*			

Perth,

CASH-BOOK.

*Perth, Friday *, May 1. 1769.*

		Received. l.	s.	d.	Paid. l.	s.	d.
	Caſh on hand, - -	150	—	—			
	Paid David Sandeman in part, - -				10	10	—
	Poſtages, 1 s. 4 d. porterage, 1 s. -					2	4
	Cuſtomhouſe fees for the Active and Athol,					4	—
	Received of John Mackie, Eaſtercarnie, -		17	—			
	Paid cartage, 2 s. 4 d. abatements, 5 d.					2	9
	Received of the till, - -	3	3	6			
2	Paid Steel & Donaldſon, London, per George Bett,				32	—	—
	Diſcount allowed is, L. — 19 10						
	Received of Thomas Miller in part, -	5	—	—			
	Paid Andrew Thomſon ſenior, in full, -				10	3	6
	Thomas Marſhall ditto, - -				4	10	—
	Houſe expences, - -				1	2	—
	Received of the till, - -	1	10	9			
4	Paid James Bett, freight of goods per the Athol,					17	6
	Abatements, 7 d. charges, 3 d. -						10
	Received of the till, - -	2	1	8			
5	Paid poſtage, 4 d. abated, 2 d.						6
	Received of the till, - -	1	9	6			
6	Received of the till, - -	2	3	5			
7	Paid charges, 2 d. poſtage, 3 d. abated, 3 d.						8
	Thomas Stewart freight of goods per the Active,					11	3
	Received of the till,	1	19	2			
8	Received of Hugh Cameron in part, -	2	9	—			
	of David Sandeman his draught on Sir Samuel Fluyder, at 70 days, and remitted the ſame to Alexander Anderſon & Davidſon, being L. 30, -						
	Received of the till, - -	2	1	—			
	Carried forward,	172	15	—	60	5	4

* The week-days are thoſe of 1767, the year in which theſe books were compoſed; but, in practice, this circumſtance may eaſily be adapted to the fact.

1769		Received. l.	s.	d.	Paid. l.	s.	d.
	Saturday.						
	Brought forward, -	172	15	—	60	5	4
May	9 Paid poſtage, 2 d. abated, 3 d. -						5
	Received of John Maxwell in part, -	1	6	9			
	Accepted Alexander Anderſon and Davidſon's bill to Mansfield Hunter and Company, at 3 days ſight, - - L. 19 15 —						
	Diſcount allowed is, - — 16 7						
	Received of the till, - -		18	3			
		175	—	—	60	5	9
	Caſh on hand, -				114	14	3
		175	—	—	175	—	—
	Monday, 11.						
	Caſh on hand from laſt week, - -	114	14	3			
	Received of James Davidſon in full, -	1	13	4			
	Paid David Sandeman in full, -				35	—	—
	Cuſtomhouſe-fees for goods per the Tay,					2	—
	Cartage, 2 s. 4 d. porters, 6 d. -					2	10
	Received of the till, - -	5	7	—			
12	Paid John Maxton for a draught on Samuel Foggo, and remitted the ſame to Mansfield Hunter & Company, in full of my acceptance, -				19	15	—
	Lent David Sandeman, - -				50	—	—
	Received of John Suttie, - -	2	14	2			
	Paid houſe-expences, - -				2	2	—
	Poſtage, 1 s. 6 d. abatements, 7 d. charges, 5 d.					2	6
	Received of the till, - -	2	1	7			
13	Paid duty and fees for goods per the Eliſabeth,					5	6
	George Bett freight of goods per the Tay,				1	12	6
	Settled with William Wilſon, Methven, and received his acceptance at 90 days, for L. 29 6 8						
	Received of Hugh Roſs, - -	1	14	—			
	of the till, - -	3	1	8			
14	Received of Alexander Brown, -	3	12	10			
	Paid poſtages, 10 d. charges, 3 d. abatements, 4 d.					1	5
	Received of Perth bank for Wm Wilſon's acceptance,	29	6	8			
	Paid Perth bank 3 months diſcount, -					7	4
	Paid John Richardſon and company for their draught on Walker & Anderſon, Rotterdam, for G. 248, 10 ſt. at 60 days, and remitted the ſame to Jan Jone Kheer in part, which, at 22¼ d. is				23	—	9
	Received of the till, - -	2	3	—			
15	Paid Alexander Hackney freight of goods per the Eliſabeth, - - -				2	—	—
	Received of David Drummond, Muthill, -	4	11	—			
	Paid poſtages, 6 d. abatements, 7 d. charges, 4 d.						5
	Received of the till, - -	5	4	5			
	3 Z Carried forward,	176	3	11	134	13	3

1769		Received. l.	s.	d.	Paid. l.	s.	d.
	Saturday.						
	Brought forward,	176	3	11	134	13	3
May 16	Received of Thomas Miller, -	2	3	8			
	Paid houſe-expences, - -					9	6
	ceſs for my trade, - -					3	6
	Received of the till, - -	1	16	8			
		180	4	3	135	6	3
	Caſh on hand, -				44	18	—
		180	4	3	180	4	3
	Monday, 18.						
	Caſh on hand from laſt week, -	44	18	—			
	Paid cuſtomhouſe-fees on the Athol, -					2	—
	Received of George Bett a dividend for the Tay,	1	18	—			
	Paid James Bett freight of goods per the Athol,				1	5	—
	Paid cartage, 1 s. porters, 4 d. poſtage, 6 d.					1	10
	Received of the till, - -	3	3	6			
19	Paid the Perth tannery company for invoice, No 8.				18	1	—
	Received of David Sandeman, -	50	—	—			
	Accepted Jan Jone Kheer's draught on me to William Hogg and Son, at 3 days ſight, for G. 200, the exchange being 22⅛ per G. is, L. 18 8 9						
	Received of the till, - -	2	5	3			
20	Paid charges, 4 d. abated, 6 d. -						10
	Bought of William Wilſon, Methven, 300 ſpindles yarn, at 2 s. 2 d. per ſpindle, L. 31 5 —						
	Received of William Arnot, -	6	6	10½			
	of the till, - -	4	7	—			
21	Paid houſe-expences, - -					15	—
	Received of James Hunter in full, -	1	6	4½			
	of James Davidſon, -	2	11	2			
	of ditto, an accepted bill of Thomas Walker's, 4 days to run, for L. 6						
	Paid abatements, 1 s. 4 d. charges, 8 d. -					2	—
	Received of James Bett a dividend for the Athol,	1	10	—			
	of the till, - -	3	1	—			
22	Thomas Macculloch, Crieff, has ſent me an order on Perth bank, for which I have received,	20	—	—			
	Paid houſe-expences, - -					6	—
	Received of John Suttie, - -	5	—	—			
	of the till, - -	5	4	6			
23	Paid poſtage, 4 d. abatements, 7 d. charges, 3 d.					1	2
	Received of Mrs Rollo in full, -	1	3	—			
	of Thomas Smith, - -	2	—	—			
	Paid the Dundee ſugar-houſe comp. for invoice, No 7.				32	11	2
	Received of the till, - -	2	7	—			
		157	1	8	53	6	—
	Caſh on hand, -				103	15	8
	Monday,	157	1	8	157	1	8

1769		Received. l.	s.	d.	Paid. l.	s.	d.
	Monday, 25th May.						
	Cash on hand from last week, -	103	15	8			
	Paid William Hogg & Son Jan Jone Kheer's draught,				18	8	9
	Postage, 4 d. abatements, 7 d. charges, 3 d. -					1	2
	Sold Andrew Panton 100 spindles yarn, at 2 s. 3 d. per bill, at 40 days, - L. 11 5 —						
	Received of the till, - -	1	19	6			
May 26	Received of Robert Ready, - -	5	—	—			
	Paid house-expences, - -				1	10	—
	Charges, 7 d. abatements, 4 d. -						11
	Received of the till, - -	1	7	6			
27	Paid George Bett, freight of cheese per the Tay,					19	—
	Received of Mrs Rollo in full, -		3	4			
	Paid custom-house-fees for goods per the Tay,					2	—
	Cartage, 1 s. 8 d. charges, 4 d. abatements, 10 d.					2	10
	Received of the till, - -	1	17	—			
28	Paid Philip and Robert Haden's draught on me, at sight, to Andrew Thomson senior, for cheese, per invoice, No 10. - - -				14	4	—
	Received of John Suttie, - -	3	—	—			
	Paid house-expences, - -					10	—
	Received of the till, - -	2	3	3			
29	Paid postages, 10 d. abatements, 7 d. -					1	5
	Settled with David Drummond, Muthil, and received his draught on James Hewit at 1 month, - - L. 10 5 —						
	discounted him, - 10						
	Received of John Mackie, Easter Carnie, -	1	6	—			
	of the till, - -	3	2	—			
30	Paid shop and cellar rent, - -				1	10	—
	Received of Thomas Smith, - -	3	—	—			
	Paid charges, 3 d. postage, 2 d. -						5
	Received of the till, - -	1	15	5			
		128	9	8	37	10	6
	Cash on hand,				90	19	2
		128	9	8	128	9	8

DAY-BOOK.

Perth, Friday, May 1. 1769.

									l.	s.	d.
		Sundries Drs to *Stock*, L. 261 : 5 : 2.									
. 1	*Cash*, on hand,						L.	150 — —			
. 1	*Shop*, for 290 lb. bend leather at 12½d.				L.	15 2 1					
	for 37 gallons olive oil, at 3s. 5d.					6 12 7					
	8 coil cordage, weighing 6 C. at 24 s.					7 4 —					
	100 lb. yellow cotton wool, at 18 d.					7 10 —					
								36 8 8			
. 1	*Shop furniture*, per account,							12 7 6			
. 1	*London Shipping*, for $\frac{1}{48}$ share,							50 — —			
. 1	*David Winton*, Dunning,							4 8 4			
. 2	*John Mackie*, Easter Cairnie,							— 17 —			
. 2	*Thomas Miller*, per account,							7 3 8			
. 2									261	5	2
. 2		*Stock* Dr to *Sundries*, L. 52 : 9 : 7.									
. 2	To *Andrew Thomson*,						L.	10 3 6			
. 2	To *Peter Lennox*,							7 4 —			
. 2	To *Thomas Marshall*,							4 10 —			
. 2	To *David Sandeman*,							15 10 —			
. 3	To *bills payable*, for my acceptance of 20th April, at 6 months, to Perth tannery company,							15 2 1			
									52	9	7
		Sundries Drs.									
. 3	*William Wilson*, Methven, for 96 lb. bend-leather, at 13 d.						L.	5 4 —			
. 3	*Thomas Smith*, for 2 coil cordage, weight 190 lb. at 3 d.							2 7 6			
									7	11	6
	. . . . .	Saturday, 2.	. . . . .								
. 3	*James Davidson*, for 20 lb. yellow cotton, at 20 d.						L.	1 13 4			
. 4	*John Maxwell*, for 1 loaf, wt 30 lb.				L.	— 18 9					
	lump sugar, at 7½ d.										
	1 ditto, 12 lb. single refin'd, at 8 d.					— 8 —					
								1 6 9			
									3	—	1
				Carried over,					10	11	7

					l.	s.	d.
	. . . . . Monday, May 4.						
	Sundries Drs.	Brought over,			10	11	7
.4	*Hugh Roſs*, for 2 C. treacle, at 17 s.	-	L.1 14 —				
.4	*Alexander Brown*, for 56 lb. powder ſugar, - -	L.1 5 —					
	for 82 lb. lump ſugar, at 7 d.	2 7 10					
			3 12 10				
.4	*Hugh Cameron*, Comrie, 42 lb. bend-leather, at 14d.		2 9 —				
					7	15	10
	. . . . . Tueſday, 5.						
.5	*James Warden*, for 12 lb. S. refined ſugar, at 8d.		L.— 8 —				
.5	*David Drummond*, Muthil, 12 lb. brown candy, -	L.— 9 —					
	1 C. powder ſugar, -	2 8 —					
	2 C. molaſſes, at 17 s. -	1 14 —					
	per William Low carrier,		4 11 —				
					4	19	—
	. . . . . Wedneſday, 6.						
.3	*William Wilſon*, Methven, 1 barrel whale oil, - -	L. 3 3 —					
	1 ream writing paper, -	— 12 —					
	4 lb. beſt pins, at 2 s. 9 d.	— 11 —					
	per Joſeph Barclay,		4 6 —				
.5	*John Suttie*, Auchtermuchty, 56 lb. powder ſugar, -	L.1 5 —					
	2 loaves, weight 50 lb. lump ſugar,	1 9 2					
	per James Maxwell,		2 14 2				
					7	—	2
	. . . . . Thurſday, 7.						
.5	*James Laurie*, 8 lb. brown candie, at 9 d.		L.— 6 —				
.4	*James Warden*, 1 loaf, weight 28 lb. lump ſugar, at 7½ d. - -	— 17 6					
					1	3	6
	. . . . . Friday, 8.						
.4	*Hugh Cameron*, Comrie, 1000 common needles, -	L.— 5 —					
	16 loaves, weight 195 lb. S. refined ſugar, at 8 d. -	6 10 —					
	10 pints vinegar, at 10 d. -	— 8 4					
	54 lb. allum, at 3 d. -	— 13 6					
			7 16 10				
.3	*William Wilſon*, Methven, 20 pints olive oil, at 2 s. -	L. 2 — —					
	36 lb. allum, at 3 d. -	— 9 —					
			2 9 —				
					10	5	10
		Carried forward,			41	15	11

						l.	s.	d.
		Saturday, May 9.						
		Brought forward,					41	15 11
.5	*James Hunter*, Craigie, 27½ lb. beſt lump ſugar, at 7½ d.				L.	— 17	2½	
.6	*Mrs Rollo*, 16 lb. powder ſugar, at 6 d.					— 8	—	
.5	*James Laurie*, 20 lb. raiſins, at 4½ d.					— 7	6	
							12	8½
.1		To *Shop*,					43	8 7½
		From Caſh-book.						
.1	*Caſh* Dr.							
.2	To *John Mackie*, Eaſter Carnie,				L.	— 17	—	
.2	To *Thomas Miller*,					5	— —	
.4	To *Hugh Cameron*, Comrie,					2	9 —	
.4	To *John Maxwell*, in full,					1	6 9	
.1	To *Shop*, for ready-money ſales,					15	7 2	
							25	— —
	Sundries Drs.							
.2	*David Sandeman*, in part,				L.	10	10 —	
.3	*Steel and Donaldſon*,					32	— —	
.2	*Andrew Thomſon*, in full,					10	3 6	
.2	*Thomas Marſhall*,					4	10 —	
.6	*Houſe-expences*,					1	2 —	
.6	*Charges of merchandiſe*, for poſtages, abatements, &c.					— 7	6	
.1	*Shop*, for freight and cuſtomhouſe-fees, per Active and Athol,					1	12 9	
.1		To *Caſh*,					60	5 9
		Tranſactions.						
	Diſcount allowed by *Steel and Donaldſon*,						19	10
.3	Dr *Steel and Donaldſon*.							
.4	Cr *Profit and Loſs*. *May* 2.							
					Received			

								l.	*s.*	*d.*
	Saturday, May 9.									
	Received of *David Sandeman* his draught of 8th current, on Sir Samuel Fluyder, at 70 days, and remitted the ſame to *Alexander Anderſon and Davidſon*,						L.30 — —			
	Anderſon and Davidſon has drawn on me for the balance in favour of Mansfield Hunter and Company, of 2d current, at 3 days ſight, which I have accepted, being						19 15 —			
	diſcount allowed is,						— 16 7			
								50	11	7
.3	Dr *Alexander Anderſon and Davidſon.*									
.2	Crs *David Sandeman,*									
.3	*Bills payable,*									
.4	*Profit and Loſs.* May 8. and 9.									
	From Invoice-book.									
	The Active, the Athol, and the Tay, being arrived from London, and the Eliſabeth from Rotterdam, I have received as per invoices,									
	From *Steel & Donaldſon*, No 1.						L.32 19 10			
	Alexander Anderſon & Davidſon, No 2.						50 11 7			
	Raiſbeck & Chapman, No 3.						79 16 5			
	Jan Jone Kheer, No 5.						42 1 —			
								205	8	10
.1	Dr *Shop*,									
.3	Crs *Steel & Donaldſon,*									
.3	*Alexander Anderſon & Davidſon,*									
.6	*Raiſbeck & Chapman,*									
.6	*Jan Jone Kheer.*									
	Monday, 11.									
	Sundries Drs.									
.3	*William Wilſon*, Methven, 3 hhds lintſeed,						L.8 10 —			
	3 matts flax, No 7. 8. 9. is G. 82 at 26 d.						8 17 8			
							L.17 7 8			
.4	*Hugh Cameron*, Comrie, 1 caſk, w^t 112 lb. madder,						5 — —			
								22	7	8
	Tueſday, 12.									
.5	*James Warden*, 80 lb. yellow cotton, at 19 d.						L.6 6 8			
.4	*Hugh Roſs*, 2 C. pearl aſhes, at 46 s.						4 12 —			
.5	*James Laurie*, 56 lb. figs,				L.— 15 —					
	1 C. raiſins,				1 17 —					
							2 12 —			
								13	10	8
	Carried forward,							35	18	4

					l.	s.	d.
	. . . . . Wednesday, May 13.						
	Brought forward,				35	18	4
.5	*David Drummond*, Muthil, for 4 matts flax, No 1. 2. 3. 4. G. 95 at 26 d.	L.	10	5 10			
.5	*John Suttie*, for 2 hhds lintseed,	L.	5 13 4				
	2 C. pearl ashes, at 46 s.		4 12 —				
				10 5 4			
					20	11	2
	. . . . . Thursday, 14.						
.6	*William Arnot*, for 1 cask powder sugar, weight, neat 2 — 21 lb. at 58 s.	L.	6 6	10½			
.4	*Alexander Brown*, for 1 box brown candie, weight 54 lb. neat, at 9 d.		2 —	6			
.3	*James Davidson*, for 3 matts flax, No 6. 7. 10. G. 79 at 26 d.		8 11	2			
.5	*James Hunter*, Craigie, for 20 lb. powder sugar, at 5½ d.		— 9	2			
.7	*Thomas Macculloch*, Crieff, for 1 C. allum,	L.	1 8 —				
	1 barrel, containing 39 gallons whale-oil,		3 12 8				
	28 lb. rosin, at 1½ d.		— 3 6				
	8 lb. sulphur, at 4 d.		— 2 8				
	8 lb. white ginger, at 9 d.		— 6 —				
	12 lb. glauber salts, at 6 d.		— 6 —				
	8 lb. black pepper, at 26 d.		— 17 4				
	2 C. pearl ashes, at 46 s.		4 12 —				
				11 8 2			
					28	15	10½
	. . . . . Friday, 15.						
.2	*Thomas Miller*, for 1½ C. figs, at 28 s.	L.	2 2 —				
.2	*Thomas Marshall*, for 12 flasks Florence oil, at 16 d.		— 16 —				
.2	*John Mackie*, Easter Carnie, for 24 lb. bend-leather, at 13 d.		1 6 —				
					4	4	—
	. . . . . Saturday, 16.						
.6	*Mrs Rollo*, for 24 lb. lump sugar, at 7½ d.	L.	— 15 —				
.7	*Robert Vallange*, for 1 C. pearl ashes,		2 6 —				
.3	*Thomas Smith*, for 3 loaves, weight 84 lb. lump sugar, at 7 d.	L.	2 9 —				
	16 lb. Poland starch, at 6½ d.		— 8 8				
				2 17 8			
					5	18	8
.1	To *Shop*,				95	8	—

From

						l.	s.	d.
		From Caſh-book.						
.1		*Caſh* Dr.						
.3	To *James Davidſon*,	-	-	L.	1 13 4			
.5	To *John Suttie*,	-	-		2 14 2			
.4	To *Hugh Roſs*,	-	-		1 14 —			
.4	To *Alexander Brown*,	-	-		3 12 10			
.7	To *Bills receivable*, diſcounted *William Wilſon's*,				29 6 8			
.5	To *David Drummond*, Muthil,		-		4 11 —			
.2	To *Thomas Miller*,	-	-		2 3 8			
.1	To *Shop*, for ready-money ſales,		-		19 14 4			
						65	10	—
	Sundries Drs.							
.2	*David Sandeman*,	-	-	L.	85 — —			
.3	*Bills payable*, paid Mansfield & Company by *John Maxton's* draught on S. Foggo,				19 15 —			
.6	*Houſe-expences*,	-	-		2 11 6			
.1	*Shop*, for freights and cuſtomhouſe-fees,				4 — —			
.6	*Jan Jone Kheer*, for J. Richardſon and Company's draught, G. 248, 10 ſt. at 22¼ d.				23 — 9			
.6	*Charges of Merchandiſe*,		-		— 19 —			
.1		To *Caſh*,				135	6	3
		Tranſactions.						
	Settled with William Wilſon, Methven, and received his acceptance at 3 months, for				- -	29	6	8
.7	Dr *Bills receivable*,							
.3	Cr *William Wilſon*. May 13.							
		From Invoice-book.						
	Received from on board the Athol, the ſoap ſhipped by Neave and Aiſlabie, per invoice, No 4.			L.	48 — —			
	The blues from *Thomas Simpſon*, per invoice, No 6.	-	-	-	8 19 10			
						56	19	10
.1	Dr *Shop*,							
.7	Crs *Neave and Aiſlabie*,							
.7	Crs *Thomas Simpſon*.							
		Monday, May 18.						
	Sundries Drs.							
.3	*Thomas Smith*, for 1 barrel B. S. ſoap,			L.	5 4 —			
.4	*Hugh Roſs*, for 2 firkins B. S. ſoap,		-		2 12 —			
.4	*John Maxwell*, for 24½ lb. S. refined ſugar, at 8d.				— 16 4			
		Carried forward,				8	12	4

							l.	s.	d.
		. . . . . Tuesday, May 19.							
		Sundries Drs. Brought forward, -						8	12	4
. 3		*William Wilson*, Methven, 2 barrel, B. S. soap,	L.	10	8	—			
		2 C. pearl ashes, - -		4	12	—			
		12 lb. Poland starch, at 6½ d. -		—	6	6			
		½ lb. Prussian blue, - -		—	7	6			
		4 lb. Mecklenburg blue, at 27 d.		—	9	—			
		4 flasks Florence oil, at 15 d. -		—	5	—			
							16	8	—
		per David Wilson carrier.							
		. . . . . Wednesday, 20.							
, 8		*Robert Ready*, for 3 barrel, B. S. soap,	L.	15	—	—			
. 4		*Hugh Cameron*, Comrie, for 54 lb. bend-leather, at 13 d. - -		2	18	6			
, 2		*Andrew Thomson*, 3 frails figs, weight 83 lb. at 2½ d. - - -		—	17	3½			
. 5		*John Suttie*, for 20½ lb. lump sugar, at 7 d.		—	17	9½			
							19	13	7
		. . . . . Thursday, 21.							
, 8		*Robert Ready*, for 1 C. pearl ashes,	L.	2	5	—			
, 2		*Thomas Miller*, for 28 lb. brown candie, at 9 d.		1	1	—			
. 5		*James Laurie*, for 4 lb. brown candie, at 9 d. - -	L.	—	3	—			
		2 lb. black pepper, at 26 d.		—	4	4			
		24 lb. allum, at 3 d. -		—	6	—			
				—	13	4			
							3	19	4
		. . . . . Friday, 22.							
, 7		*Thomas Macculloch*, Crieff, 1 barrel, B. S. soap, -	L.	5	4	—			
		50½ lb. bend-leather, at 13 d.		2	14	8½			
		96¾ lb. lump sugar, at 7 d.		2	16	5½			
		56 lb. powder sugar, at 5½ d.		1	5	8			
		per John Maccurrich,				12 — 10			
. 3		*William Wilson*, Methven, for 75 lb. S. refined sugar, at 8 d. - -		2	10	—			
, 4		*Alexander Brown*, for 2 C. treacle, at 17 s. - -	L.	1	14	—			
		33 lb. S. refined sugar, at 8 d.		1	2	—			
					2	16	—		
							17	6	10
		Carried forward,					66	—	1

							l.	s.	d.
	. . . . . Saturday, 23.								
	Sundries Drs. Brought forward,						66	—	1
.6	*Mrs Rollo*, for 4 oz. Mecklenburgh blue, at 2 d. -	L.	—	—	8				
	1 lb. Poland ſtearch,		—	—	8				
	4 lb. ſoap, at 6 d. -		—	2	—				
			—	—	—	3	4		
.7	*Robert Vallange*, for 4 lb. lump ſugar, at 8 d. -		—	2	8				
	4 lb. powder ſugar, at 6 d.		—	2	—				
			—	—	—	4	8		
							—	8	—
.1	To *Shop*,						66	8	1
	From Caſh-book.								
.1	*Caſh* Dr.								
.1	To *London Shipping*, for dividends on the Tay and Athol, - -	L.	3	8	—				
.2	To *David Sandeman*, - -		50	—	—				
.6	To *William Arnot*, in full, -		6	6	10½				
.5	To *James Hunter*, Craigie, in full, -		1	6	4½				
.3	To *James Davidſon*, - -		2	11	2				
.7	To *Thomas Macculloch*, Crieff, for an order on Perth bank, - -		20	—	—				
.5	To *John Suttie*, - -		5	—	—				
.6	To *Mrs Rollo*, - -		1	3	—				
.3	To *Thomas Smith*, - -		2	—	—				
.1	To *Shop*, for ready-money ſales, -		20	8	3				
							112	3	8
	Sundries Drs.								
.1	*Shop*, for invoice, No 7. & 8. freight and fees,	L.	51	19	2				
.6	*Charges of Merchandiſe*, - -		—	5	10				
.6	*Houſe-expences*, - -		1	1	—				
.1	To *Caſh*,				—		53	6	—
	Tranſactions.								
	Accepted *Jan Jone Kheer's* draught to William Hog and Son, at 3 days ſight, for G. 200, the exchange being 22⅛ d. - -	L.	18	8	9				
	Gained by exchange on this and former bill,		—	11	6				
							19	—	3
.6	Dr *Jan Jone Kheer.*								
.3 .4	Crs *Bills payable*, *Profit and Loſs*. May 19.								

		l.	s.	d.
	Bought of *William Wilſon*, Methven, 300 ſpindles yarn, at 26 d. - - - -	31	5	—
.8	Dr *Yarn*.			
.3	Cr *William Wilſon*. May 20.			
	Received of *James Davidſon*, an accepted bill of Thomas Walker's, 4 days to run, - -	6	—	—
.7	Dr *Bills receivable*.			
.3	Cr *James Davidſon*. May 21.			
	From Invoice-book.			
	Bought of *Andrew Thomſon* 3 hhds whale-oil, containing 257 gallons, per invoice, No 9. - -	22	8	8½
.1	Dr *Shop*.			
.2	Cr *Andrew Thomſon*.			
	Monday, May 25.			
	Sundries Drs.			
.3	*William Wilſon*, Methven, 51 lb. bend-leather, at 13 d. - - } L. 2 15 3			
.4	*Hugh Roſs*, for 8 lb. powder ſugar, L. — 3 6			
	4 lb. raiſins, at 4½ d. - — 1 6			
	8 lb. figs, at 3½ d. - — 2 4			
	12 lb. lump ſugar, at 7 d. — 7 —			
	4 lb. brown candie, at 9 d. — 3 —			
	2 lb. black pepper, at 26 d. — 4 4			
	2 lb. beſt pins, at 2 s. 8 d. — 5 4			
	— — 1 7 —			
		4	2	3
	Tueſday, 26.			
.7	*Bills receivable*, one on James Brown, for 1 barrel, containing 32 gallons whale-oil, at 2 months, L. 3 5 —			
.8	*Robert Ready*, 28 lb. lump ſugar, at 7 d. - - } L. — 16 4			
	2 lb. black pepper, - — 4 4			
	8 lb. Mecklenburg blue, — 13 4			
	— — 1 14 —			
		4	19	—
	Wedneſday, 27.			
.4	*Alexander Brown*, for 1 coil cordage, weight 96 lb. at 3 d. } L. 1 4 —			
	25 lb. bend-leather, at 13 d. 1 7 1			
	— — 2 11 1			
.2	*Thomas Miller*, 10½ lb. S. refined ſugar, at 8 d. — 7 —			
		2	18	1
	Carried forward,	11	19	4

						l.	s.	d.
	Thurſday, May 28.							
	Sundries Drs. Brought forward,					11	19	4
3	*William Wilſon*, Methven, for 42 lb. allum, at 3 d.	L.	—	10	6			
	8 lb. aniſe ſeeds, at 9 d.		—	6	—			
	1 doz. No 24 pins,		—	17	6			
	1 doz. No 18 ditto,		—	11	—			
	1 doz. No 12 ditto,		—	5	6			
	4 lb. beſt pins, at 2 s. 8 d.		—	10	8			
	14 Suffolk cheeſes, wt 2 — 8 lb. at 18 s.		1	17	3			
	3 dozen lamp-black barrels,		—	3	—			
	8 lb. Poland ſtearch, at 6½ d.		—	4	4			
	½ lb. Pruſſian blue,		—	5	—			
	4 lb. Mecklenburg blue, at 20 d.		—	6	8			
	per David Wilſon,					5	17	5
4	*John Maxwell*, for 8 lb. powder ſugar, at 6 d.					—	4	—
							6	1 5
	Friday, 29.							
3	*Thomas Smith*, for 6 lb. Poland ſtearch,	L.	—	3	1½			
	2 lb. black pepper,		—	4	4			
						7	5½	
7	*Robert Vallange*, for 21½ lb. S. refined ſugar, at 8 d.					—	14	4
4	*Hugh Cameron*, Comrie, for 4 oz. arnatta, at 4 d.	L.	—	1	4			
	36 lb. S. refined ſugar, at 8 d.		1	4	—			
	1 doz. No 12 pins,		—	5	6			
	4 lb. aniſe ſeeds, at 9 d.		—	3	—			
	4 Suffolk cheeſes, weight 96 lb. at 2 d.		—	16	—			
						2	9	10
						3	11	7½
	Saturday, 30.							
5	*James Laurie*, for 2 lb. Poland ſtearch, at 6½ d.	L.	—	1	1			
	2 lb. Mecklenburg blue, at 20 d.		—	3	4			
						4	5	
5	*James Warden*, for 10 lb. S. refined ſugar, at 8 d.	L.	—	6	8			
	24 lb. Suffolk cheeſe, at 2 d.		—	4	—			
						10	8	
						—	15	1
1	To *Shop*,					22	7	5½

From

						l.	s.	d.
		From Caſh-book.						
.1		*Caſh* Dr.						
.8	To *Robert Ready*,	-	-	L. 5	— —			
.6	To *Mrs Rollo*, in full,	-	-	—	3 4			
.5	To *John Suttie*,	-	-	3	— —			
.2	To *John Mackie*, Eaſter Carnie,		-	1	6 —			
.3	To *Thomas Smith*,	-	-	3	— —			
.1	To *Shop*, for ready-money ſales,		-	12	4 8			
					—	24	14	—
	Sundries Drs.							
.3	*Bills payable*, paid my acceptance to William Hog and Son,	-	-	-	L. 18 8 9			
.6	*Houſe-expences*,	-	-		2 — —			
.1	*Shop*, paid Invoice, No 10. freight, cuſtom-houſe-fees, &c.	-	-		15 5 —			
.6	*Charges of merchandiſe* for rents, &c.				1 16 9			
.1			To *Caſh*,		—	37	10	6
		Tranſactions.						
	Sold Andrew Panton, 100 ſpindles yarn, at 27 d. per bill, at 40 days,	-	-	-		11	5	—
.7	Dr *Bills receivable.*							
.8	Cr *Yarn.* May 25.							
	Settled with David Drummond, Muthil, and received his draught on James Hewit, at 1 month,				L. 10 5 —			
	diſcounted the balance,	-			— — 10			
					—	10	5	10
.7	Drs { *Bills receivable*,							
.4	{ *Profit and Loſs.*							
.5	Cr *David Drummond.* May 29.							

IN-

A.	B.	C.	D.
Fol.	Fol.	Fol.	Fol.
Anderſon and Davidſon, 3	Bills payable, 3	Caſh, 1	Davidſon (James) 3
Arnot (Will.) 6	Brown (Alex.) 4	Cameron, (Hugh) 4	Drummond (Dav.) 5
	Bills receivable, 7	Charges of merchandiſe, 6	
	Balance, 8		

E.	F.	G.	H.
			Fol.
			Hunter (James) 5
			Houſe-expences, 6

I.	K.	L.	M.
	Fol.	Fol.	Fol.
	Kheer (Jan Jone) 6	London ſhipping, 1	Mackie (John) 2
		Lennox (Peter) 2	Miller (Thomas) 2
		Laurie (James) 5	Marſhall (Thom.) 2
			Maxwell (John) 4
			Macculloch (Thomas) 7

N.	O.	P.	Q.
Fol.		Fol.	
Neave & Aiſlabie, 7		Profit and Loſs, 4	

R.	S.	T.	V.
Fol.	Fol.	Fol	Fol.
Roſs (Hugh) 4	Shop, 1	Thomſon (And.) 2	Vallange (Rob.) 7
Rollo (Mrs) 6	Shop Furniture, 1		
Raiſbeck and Chapman, 6	Stock, 2		
Ready (Robert) 8	Sandeman (David) 2		
	Steel & Donaldſon 3		
	Smith (Thomas) 3		
	Suttie (John) 5		
	Simpſon (Thom.) 7		

W.	X.	Y.	Z.
Fol.		Fol.	
Winton (David) 1		Yarn, 8	
Wilſon (Will.) 3			
Warden (James) 5			

No			Fo	l.	s.	d.
	1	*Caſh*, Dr				
1769 *May*	1	To *Stock*, — —	2	150	—	—
	9	To *Sundries*, — —		25	—	—
	16	To *Sundries*, — —		65	10	—
	23	To *Sundries*, — —		112	3	8
	30	To *Sundries*, — —		24	14	—
				377	7	8
	2	*Shop*, Dr				
1769 *May*	1	To *Stock*, — —	2	36	8	8
	9	To *Sundries*, for invoice, No 1. 2. 3. 5.		205	8	10
		To *Caſh*, for freights, &c. —	1	1	12	9
	16	To *Caſh*, for freights, &c. —	1	4	—	—
		To *Sundries*, for invoice, No 4. & 6.		56	19	10
	23	To *Caſh*, for invoice, No. 7 & 8. and freights, &c.	1	51	19	2
		To *Andrew Thomſon*, for 3 hhds oil, per invoice, No 9. — —	2	22	8	8½
	30	To *Caſh*, for invoice, No 10. and freight, &c.	1	15	5	—
		To *Profit and Loſs*, gained, —	4	25	2	9
				419	5	8½
	3	*Shop-furniture*, Dr				
1769 *May*	1	To *Stock*, — — —	2	12	7	6
	4	*London ſhipping*, Dr				
1769 *May*	1	To *Stock*, for $\frac{1}{48}$ ſhare, — —	2	50	—	—
		To *Profit and Loſs*, gained,	4	3	8	—
				53	8	—
	5	*David Winton, Dunning*, Dr				
1769 *May*	1	To *Stock*, — — —	2	4	8	4

			Fo	l.	s.	d.
1769	*Contra*,	*Cr*				
May 9	By *Sundries*, — —			60	5	9
16	By *Sundries*, — —			135	6	3
23	By *Sundries*, — —			53	6	—
30	By *Sundries*, — —			37	10	6
	By *Balance*, — —		8	90	19	2
				377	7	8
1769	*Contra*,	*Cr*				
May 9	By *Sundries*, — —			43	8	7½
	By *Cash*, — — —		1	15	7	3
16	By *Sundries*, — —			95	8	—½
	By *Cash*, — — —		1	19	14	4
23	By *Sundries*, — —			66	8	1
	By *Cash*, — — —		1	20	8	3
30	By *Sundries*, — —			22	7	5½
	By *Cash*, — — —		1	12	4	8
	By *Balance*, for goods on hand, —		8	123	19	—
				419	5	8½
	Contra,	*Cr*				
	By *Balance*, — — —		8	12	7	6
1769	*Contra*,	*Cr*				
May 23	By *Cash*, for dividends from the Tay & Athol,		1	3	8	—
	By *Balance*, for $\frac{1}{48}$ ſhare remaining,		8	50	—	—
				53	8	—
	Contra,	*Cr*				
	By *Balance*, — —		8	4	8	4

No				Fo	l.	s.	d.
	6	*John Mackie, Eaſtercarnie,*	Dr				
1769							
May	1	To *Stock,* — — —		2	—	17	—
	15	To *Shop,* for 24 lb. bend leather, at 13 d.		1	1	6	—
					2	3	—
	7	*Thomas Miller, merchant,*	Dr				
1769							
May	1	To *Stock,* — — —		2	7	3	8
	15	To *Shop,* for 1½ C. figs, at 28 s. —		1	2	2	—
	21	To *Shop,* for 28 lb. brown candie, at 9 d.		1	1	1	—
	27	To *Shop,* for 10½ lb. S. refined ſugar, at 8 d.		1	—	7	—
					10	13	8
	8	*Stock,*	Dr				
1769							
May	1	To *Sundries,* — —			52	9	7
		To *Balance,* — —		8	230	6	6
					282	16	1
	9	*Andrew Thomſon, merchant,*	Dr				
1769							
May	9	To *Caſh,* — — —		1	10	3	6
	20	To *Shop,* for 83 lb. figs, at 2½d. —		1	—	17	3½
		To *Balance,* — —		8	21	11	5
					32	12	2½
	10	*Peter Lennox, merchant,*	Dr				
		To *Balance,* — —		8	7	4	—
	11	*Thomas Marſhall, merchant,*	Dr				
1769							
May	9	To *Caſh,* — — —		1	4	10	—
	15	To *Shop,* for 12 flaſks Florence oil, at 10 d.		1	—	16	—
					5	6	—
	12	*David Sandeman, Merchant,*	Dr				
1769							
May	9	To *Caſh,* — — —		1	10	10	—
	16	To *Caſh,* — — —		1	85	—	—
					95	10	—

			Fo	l.	s.	d.
1769		*Contra*, Cr				
May	9	By *Cash*, — — —	1	—	17	—
	30	By *Cash*, — — —	1	1	6	—
				2	3	—
1769		*Contra*, Cr				
May	9	By *Cash*, — —	1	5	—	—
	16	By *Cash*, — —	1	2	3	8
		By *Balance*, — —	8	3	10	—
				10	13	8
1769		*Contra*, Cr				
May		By *Sundries*, — —		261	5	2
		By *Profit and Loss*, for neat gain, —	4	21	10	11
				282	16	1
1769		*Contra*, Cr				
May	1	By *Stock*, — — —	2	10	3	6
	23	By *Shop*, for 3 hhds oil, containing 257 gallons,	1	22	8	8½
				32	12	2½
1769		*Contra*, Cr				
May	1	By *Stock*, — —	2	7	4	—
1769		*Contra*, Cr				
May	1	By *Stock*, — —	2	4	10	—
		By *Balance*, — —	8	—	16	—
				5	6	—
1769		*Contra*, Cr				
May	1	By *Stock*, — —	2	15	10	—
	9	By *Alex, Anderson & Davidson*, for his draught on Sir Samuel Fluyder,	3	30	—	—
	23	By *Cash*, — —	1	50	—	—
				95	10	—

			Fo	l.	s.	d.
No 13		*Bills payable,* Dr				
1769						
May	16	To *Cash*, paid Mansfield Hunter and Company,	1	19	15	—
		To *Cash*, paid William Hog and Son,	1	18	8	9
	30	To *Balance*, for one due to Perth-tannery compy,	8	15	2	1
				53	5	10
	14	*Steel & Donaldson, Merchants, London,* Dr				
1769						
May	9	To *Cash*, — —	1	32	—	—
		To *Profit and Loss*, — —	4	—	19	10
				32	19	10
	15	*Alex. Anderson & Davidson, Merchants, London,* Dr				
1769						
May	9	To *Sundries*, — —		50	11	7
	16	*William Wilson, Merchant, Methven,* Dr				
1769						
May	1	To *Shop*, for 96 lb. bend-leather, at 13 d.	1	5	4	—
	6	To *Shop*, for sundries, by Joseph Barclay,	1	4	6	—
	8	To *Shop*, for sundries, — —	1	2	9	—
	11	To *Shop*, for sundries, — —	1	17	7	8
	19	To *Shop*, for sundries, by David Wilson,	1	16	8	—
	22	To *Shop*, for 75 lb. S. refined sugar, at 8 d.	1	2	10	—
	25	To *Shop*, for 51 lb. bend-leather, at 13 d.	1	2	15	3
	28	To *Shop*, for sundries, by David Wilson,	1	5	17	5
		To *Balance*, — —	8	3	14	4
				60	11	8
	17	*Thomas Smith Merchant,* Dr				
1769						
May	1	To *Shop*, for 2 coil, wt 190 lb. cordage, at 3 d.	1	2	7	6
	16	To *Shop*, for sundries, —	1	2	17	8
	18	To *Shop*, for 1 barrel B. S. soap, —	1	5	4	—
	29	To *Shop*, for starch and pepper, —	1	—	7	5½
				10	16	7½
	18	*James Davidson Merchant,* Dr				
1769						
May	2	To *Shop*, for 20 lb yellow cotton, at 20 d.	1	1	13	4
	14	To *Shop*, for 3 matts flax, G. 79, at 26 d.	1	8	11	2
				10	4	6

			Fo	l	s.	d.
1769		*Contra*, Cr				
May	1	By *Stock*, for 1 due 20th Oct. to Perth tannery Co.	2	15	2	1
	9	By *Alex. Anderſon & Davidſon*, for 1 to Mansfield Hunter & Company, —	3	19	15	—
	23	By *Jan Jone Kheer*, for 1 to W. Hog & Son, at 3 days, — —	6	18	8	9
				53	5	10
1769		*Contra*, Cr				
May	9	By *Shop*, for invoice, No 1. —	1	32	19	10
1769		*Contra*, Cr				
May	9	By *Shop*, for invoice, No 2. —	1	50	11	7
1769		*Contra*, Cr				
May	16	By *Bills receivable*, for his acceptance at 3 months, — —	7	29	6	8
	23	By *Yarn*, for 300 ſpindles, at 25 d.	8	31	5	—
				60	11	8
1769		*Contra*, Cr				
May	23	By *Caſh*, — —	1	2	—	—
	30	By *Caſh*, — —	1	3	—	—
		By *Balance*, — —	8	5	16	$7\frac{1}{2}$
				10	16	$7\frac{1}{2}$
1769		*Contra*, Cr				
May	16	By *Caſh*, — — —	1	1	13	4
	23	By *Caſh*, — — —	1	2	11	2
		By *Bills receivable*, for T. Walker's acceptance,	7	6	—	—
				10	4	6

No			Fo	l.	s.	d.
	19	*John Maxwell*, Dr				
1769						
May	2	To *Shop*, as per Day-book, —	1	1	6	9
	18	To *Shop*, for 24½ lb. S. refined ſugar, at 8 d.	1	—	16	4
	28	To *Shop*, for 8 lb. powder ſugar, at 6 d.	1	—	4	—
				2	7	1
	20	*Profit and Loſs*, Dr				
1769						
May	30	To *David Drummond*, diſcounted,	5	—	—	10
		To *Houſe-expences*, — —	6	6	14	6
		To *Charges of Merchandiſe*, —	6	3	9	1
		To *Stock*, for neat gain, —	2	21	10	11
				31	15	4
	21	*Hugh Roſs merchant*, Dr				
1769						
May	4	To *Shop*, for 2 C. treacle, at 17 s. —	1	1	14	—
	12	To *Shop*, for 2 C. pearl-aſhes, at 46 s.	1	4	12	—
	18	To *Shop*, for 2 firkins B. S. ſoap, —	1	2	12	—
	25	To *Shop*, for ſundries, —	1	1	7	—
				10	5	—
	22	*Alexander Brown merchant, Kilgraſton*, Dr				
1769						
May	4	To *Shop*, as per Day-book, —	1	3	12	10
	14	To *Shop*, for 54 lb. brown candie, at 9 d.	1	2	—	6
	22	To *Shop*, for treacle and ſugar, —	1	2	16	—
	27	To *Shop*, for ropes and bend, —	1	2	11	1
				11	—	5
	23	*Hugh Cameron merchant, Comrie*, Dr				
1769						
May	4	To *Shop*, for 42 lb. bend-leather, at 14 d.	1	2	9	—
	8	To *Shop*, for ſundries, — —	1	7	16	10
	11	To *Shop*, for 112 lb madder, —	1	5		
	20	To *Shop*, for 54 lb. bend-leather, —	1	2	18	6
	29	To *Shop*, for ſundries, — —	1	2	9	10
				20	14	2

			Fo	l.	s.	d.
1769	*Contra*,	*Cr*				
May 9	By *Cash*, — — —		1	1	6	9
	By *Balance*, — — —		8	1	—	4
				2	7	1
1769	*Contra*,	*Cr*				
May 9	By *Steel & Donaldson*, discounted, —		3	—	19	10
9	By *Alex. Anderson & Davidson*, discounted,		3	—	16	7
23	By *Jan Jone Kheer*, gained by exchange,		6	—	11	6
	By *Shop*, gained, — —		1	25	2	9
	By *London shipping*, — —		1	3	8	—
	By *Yarn*, — — —		8	—	16	8
				31	15	4
1769	*Contra*,	*Cr*				
May 16	By *Cash*, — — —		1	1	14	—
	By *Balance*, — — —		8	8	11	—
				10	5	—
1769	*Contra*,	*Cr*				
May 16	By *Cash*, — — —		1	3	12	10
	By *Balance*, — —		8	7	7	7
				11	—	5
1769	*Contra*,	*Cr*				
May 9	By *Cash*, — — —		1	2	9	—
	By *Balance*, — —		8	18	5	2
				20	14	2

No			Fo.	l.	s.	d.
24		*James Warden, Merchant,* Dr				
1769 May	5	To *Shop*, for 12 lb. S. refined ſugar, at 8 d.	1	—	8	—
	7	To *Shop*, for 28 lb lump ſugar, at 7½ d.	1	—	17	6
	12	To *Shop*, for 80 lb. yellow cotton, at 19 d.	1	6	6	8
	30	To *Shop*, for ſugar and cheeſe, —	1	—	10	8
				8	2	10
25		*David Drummond Merchant, Muthill,* Dr				
1769 May	5	To *Shop*, as per Day-book, by William Low,	1	4	11	—
	13	To *Shop*, for 4 matts flax, G. 95, at 26 d.	1	10	5	10
				14	16	10
26		*John Suttie Merchant, Auchtermuchty,* Dr				
1769 May	6	To *Shop*, for ſundries, per James Maxwell,	1	2	14	2
	13	To *Shop*, for ſundries, —	1	10	5	4
	20	To *Shop*, for 30½ lb. lump ſugar, at 7 d.	1	—	17	9½
				13	17	3½
27		*James Lawrie, Merchant,* Dr				
1769 May	7	To *Shop*, for 8 lb. brown candie, at 9 d.	1	—	6	—
	9	To *Shop*, for 20 lb. raiſins, at 4½ d. —	1	—	7	6
	12	To *Shop*, for 56 lb. figs. 15 s. and 1 C. raiſins, 37 s. — —	1	2	12	—
	21	To *Shop*, for ſundries, — —	1	—	13	4
	30	To *Shop*, for ſtearch and blue, —	1	—	4	5
				4	3	3
28		*James Hunter, Craigie,* Dr				
1769 May	9	To *Shop*, for 27½ lb. lump ſugar, at 7½ d.	1	—	17	2½
	14	To *Shop*, for 20 lb. powder ſugar, at 5½ d.	1	—	9	2
				1	6	4½

				Fo	l.	s.	d.
		Contra,	*Cr*				
		By *Balance,*	— —	8	8	2	10
		Contra,	*Cr*				
1769 *May*	16	By *Cash,*	— —	1	4	11	—
	30	By *Sundries,*	— —		10	5	10
					14	16	10
		Contra,	*Cr*				
1769 *May*	16	By *Cash,*	— —	1	2	14	2
	23	By *Cash,*	— —	1	5	—	—
	30	By *Cash,*	— —	1	3	—	—
		By *Balance,*	— —	8	3	3	1½
					13	17	3½
		Contra,	*Cr*				
		By *Balance,*	— —	8	4	3	3
		Contra,	*Cr*				
1769 *May*	23	By *Cash,* in full,	— —	1	1	6	4½

No			Fo	l.	s.	d.
29		*Mrs Rollo,* Dr				
1769 *May*	9	To *Shop*, for 16 lb powder ſugar, at 6 d.	1	—	8	—
	16	To *Shop*, for 24 lb. lump ſugar, at 7½ d.	1	—	15	—
	23	To *Shop*, for ſundries, —	1	—	3	4
				1	6	4
30		*Houſe-expences,* Dr				
1769 *May*	9	To *Caſh*, — — —	1	1	2	—
	16	To *Caſh*, — — —	1	2	11	6
	23	To *Caſh*, — — —	1	1	1	—
	30	To *Caſh*, — — —	1	2	—	—
				6	14	6
31		*Charges of merchandiſe,* Dr				
176 *May*	9	To *Caſh*, — — —	1	—	7	6
	16	To *Caſh*, — — —	1	—	19	—
	23	To *Caſh*, — — —	1	—	5	10
	30	To *Caſh*, — — —	1	1	16	9
				3	9	1
32		*Raiſbeck & Chapman merchants, London,* Dr				
		To *Balance*, — — —	8	79	16	5
33		*Jan Jone Kheer merchant, Rotterdam,* Dr				
1769 *May*	16	To *Caſh*, per J. Richardſon & Company's draught, G. 248, 10 ſt. —	1	23	—	9
	23	To *Sundries*, — —		19	—	3
				42	1	—
34		*William Arnot, merchant,* Dr				
1769 *May*	14	To *Shop*, for C. 2 — 21 lb. powder ſugar, at 58s.	1	6	6	10½

			Fo	l.	s.	d.
1769	*Contra*,	*Cr*				
May 23	By *Cash*, — — —		1	1	3	—
30	By *Cash*, in full, — —		1	—	3	4
				1	6	4
	Contra,	*Cr*				
	By *Profit and Loss*, — —		4	6	14	6
	Contra,	*Cr*				
	By *Profit and Loss*, —		4	3	9	1
1769	*Contra*,	*Cr*				
May 9	By *Shop*, for invoice, No 3. —		1	79	16	5
1769	*Contra*,	*Cr*				
May 9	By *Shop*, for invoice, No 5. G. 448, 10 ft. at 22½ d. — —		1	42	1	—
1769	*Contra*,	*Cr*				
May 23	By *Cash*, in full, — —		1	6	6	10½

No			Fo	l.	s.	d.
35		*Thomas Macculloch merchant, Crieff,* Dr				
1760						
May	14	To *Shop*, for ſundries, —	1	11	8	2
	22	To *Shop*, for ſundries, —	1	12	—	10
				23	9	—
36		*Robert Vallange, weaver,* Dr				
1769						
May	16	To *Shop*, for 1 C. pearl aſhes, —	1	2	6	—
	23	To *Shop*, for 4 lb. lump, 2 s. 8 d. and 4 lb. powder ſugar, 2 s. —	1	—	4	8
	29	To *Shop*, for 21½ lb. S. refined ſugar, at 8 d.	1	—	14	4
				3	5	—
37		*Bills receivable,* Dr				
1769						
May	16	To *William Wilſon*, for his acceptance at 3 months, — —	3	29	6	8
	23	To *James Davidſon*, for 1 on Thomas Walker, 4 days to run, —	3	6	—	—
	26	To *Shop*, for 1 on James Brown, at 2 months,	1	3	5	—
	30	To *Yarn*, for 1 on And. Panton, at 40 days,	8	11	5	—
		To *Dav. Drummond*, for 1 on James Hewit, at 1 month, — —	5	10	5	—
				60	1	8
38		*Neave & Aiſlabie ſoapers, London,* Dr				
		To *Balance*, — —	8	48	—	—
39		*Thomas Simpſon merchant, Newcaſtle,* Dr				
		To *Balance*, — —	8	8	19	10

				Fo	l.	s.	d.
1769		*Contra*,	*Cr*				
May	23	By *Caſh*, for his order on Perth bank,			1	20	— —
		By *Balance*, — —			8	3	9 —
						23	9 —
		Contra,	*Cr*				
		By *Balance*, — —			8	3	5 —
1769		*Contra*,	*Cr*				
May	16	By *Caſh*, received for Will. Wilſon's diſcounted			1	29	6 8
		By *Balance*, for 1 on Tho. Walker,	L.6 — —				
		1 on James Brown,	3 5 —				
		1 on Andrew Panton,	11 5 —				
		1 on James Hewit,	10 4 —				
					8	30	15 —
						60	1 8
1769		*Contra*,	*Cr*				
May	16	By *Shop*, for invoice, No 4. —			1	48	— —
1769		*Contra*,	*Cr*				
May	16	By *Shop*, for invoice, No 6. —			1	8	19 10

No			Fo	l.	s.	d.
	40					
1769		*Robert Ready, merchant,* Dr				
May	20	To *Shop*, for 3 barrel B. S. ſoap, at 100 s.	1	15	—	—
	21	To *Shop*, for 1 C. pearl aſhes, —	1	2	5	—
	26	To *Shop*, for ſundries, — —	1	1	14	—
				18	19	—
	41					
1769		*Yarn,* Dr | *Spindles.*				
May	23	To *William Wilſon*, at 25 d. for | 300	3	31	5	—
		To *Profit and Loſs*, gained, - -	4	—	16	8
				32	1	8
	42					
		Balance, Dr				
		To *Caſh*, in my hands, — —	1	90	19	2
		To *Shop*, for goods on hand, —	1	123	19	—
		To *Shop-Furniture*, — —	1	12	7	6
		To *London ſhipping*, for my $\frac{1}{48}$ ſhare,	1	50	—	—
		To *David Winton*, due by him, —	1	4	8	4
		To *Thomas Miller*, — —	2	3	10	—
		To *Thomas Marſhall*, — —	2	—	16	—
		To *Thomas Smith*, — —	3	5	16	$7\frac{1}{2}$
		To *John Maxwell*, — —	4	1	—	4
		To *Hugh Roſs*, — —	4	8	11	—
		To *Alexander Brown*, — —	4	7	7	7
		To *Hugh Cameron*, — —	4	18	5	2
		To *James Warden*, — —	5	8	2	10
		To *John Suttie*, — —	5	3	3	$1\frac{1}{2}$
		To *James Laurie*, — —	5	4	3	3
		To *Thomas Macculloch*, — —	7	3	9	—
		To *Robert Vallange*, — —	7	3	5	—
		To *Bills receivable*, per account, —	7	30	15	—
		To *Robert Ready*, — —	8	13	19	—
		To *Yarn*, for 200 ſpindles, at 25 d. —	8	20	16	8
				414	14	7

			Fo	l.	s.	d.
1769		*Contra*, Cr				
May	30	By *Cash*, — —	1	5	—	—
		By *Balance*, — —	8	13	19	—
				18	19	—

				Spindles.	Fo	l.	s.	d.
1769		*Contra*,	Cr					
May	30	By *Bills receivable*, at 27 d.	-	100	7	11	5	—
		By *Balance*, at 26 d.	-	200	8	20	16	8
				300		32	1	8

			Fo	l.	s.	d.
Contra,		Cr				
By *Andrew Thomson*, due to him,		—	2	21	11	5
By *Peter Lennox*,	—	—	2	7	4	—
By *Bills payable*, for 1 to Perth-tannery comp.			3	15	2	1
By *William Wilson*,	—	—	3	3	14	4
By *Raisbeck & Chapman*,	—	—	6	79	16	5
By *Neave & Aislabie*,	—	—	7	48	—	—
By *Thomas Simpson*,	—	—	7	8	19	10
By *Stock*, the neat of my estate,		—	2	230	6	6
				414	14	7

CHAP. IX.

Book-keeping adapted to the accounts of a land-eſtate.

THE method of keeping the accounts of a land-eſtate, and of thoſe in mercantile affairs, being founded on the ſame principles, and every occurrence in the one being ſtated and conducted in the ſame manner as a ſimilar caſe in the other; all that ſeems neceſſary, by way of explication, is to make a few remarks on the following ſpecimen.

The landed gentlemen here has, properly ſpeaking, two eſtates, or his eſtate conſiſts of two parts, the one moveable, the other heritable. The moveable part, or the moveables, are his ready money, the victual he has on hand, his cattle, furniture, equipage, and utenſils, with the debts due to him; the heritable part is the manſion-houſe and farms; the rents ariſing from which, when received, become moveables. Now both theſe parts, or eſtates, are here repreſented under the general title of *the eſtate of Sunnybanks*; which being erected into an account, is charged and diſcharged, and in all reſpects uſed exactly in the ſame manner, and for the ſame purpoſe, as merchants uſe the account of ſtock.

In order to croud a great deal of buſineſs into little room, the accounts here uſed are moſtly of the general kind; ſuch as, *Corn-Stacks*, *Corn-Granaries*, *Meal-Granaries*, *Cattle*, &c.; but the accountant has it in his power to be as particular as he pleaſes: Thus, inſtead of *Corn Stacks*, he may open an account for every kind of grain, under the titles of *Wheat-Stacks*, *Barley-Stacks*, &c. And in like manner, may *Corn-Granaries*, *Meal-Granaries*, *Cattle*, &c. be branched out. This will give room to be more particular with reſpect to the prices, and ſhow more diſtinctly where the gain or loſs lies.

The accounts opened for the ſeveral farms may take their titles either from the name of the farm, or that of the tenant; and no matter which. Thus the title for Woodhead may either be *Woodhead* (*John Kier*), or *John Kier* (*Woodhead*). Theſe accounts, if the rent be fully paid up, will always cloſe of themſelves; but if any part of the rent be in arrear, the account to which it belongs muſt be cloſed with Balance. If you incline theſe accounts ſhould appear in the Balance-account for the rents of the enſuing year, you muſt, in order to affect this, make the following entry at the

end

end of the Journal, viz. charge each farm Dr to eſtate of Sunny-banks for its quota of rent of the enſuing crop; poſt this entry to the Ledger, and then theſe accounts will all cloſe with balance, and come in courſe to the balance-account. But it is eaſier, and ſaves writing, to make the ſaid entry, not at the end of the Journal, but ſubjoin it, as is here done, to the firſt part of the inventory in the new books.

In the following ſpecimen, it is ſuppoſed, that the chamberlain keeps ſubſidiary books, containing the various items or articles of every account as they occur; and theſe are carried away in totals, at proper periods, to the Waſte-book, and thence to the Journal and Ledger. From theſe ſubſidiary books, too, he will be able, at any time, to make out any account required, exhibiting, in an accurate manner, and in order of time, every particular at large.

I now conclude, by obſerving, that the form of the books is the ſame, whether they be kept by the chamberlain or by the landed gentleman himſelf, or by any other perſon; and from the ſpecimen here exhibited, it will be eaſy to frame books proper for the purpoſe of the farmer.

Rental of the Eſtate of Sunnybanks, for crop 1768.

Farms.	Tenants.	Infield acres.	Outfield acres.	Wheat, 18 s.	Barley, 14 s.	Meal, 12 s.	Ducks. 1 s.	Hens. 1 s.	Converſion. L. s.	Money. L.	Amount. L. s.
No 1. Woodhead,	John Kier,	200	180	80	80	80	12	36	178 8	65	243 8
2. Hazelfield,	James Brown,	190	160	85	90		24	24	141 18	100	241 18
3. Cowlairs,	George Gray,	220	200	75	75	70	36	24	165 —	150	315 —
4. Carmore,	Joſeph Hill,	230	210		90	90	30	30	120 —	110	230 —
5. Glenſide,	Andrew Bell,	240	120	50	50	50	48	36	114 4	150	264 4
6. Craigends,	David Young,	260	190	60	70	80	42	42	155 4	160	315 4
7. Moortown,	Allan Key,	250	140	70		60	18	48	102 6	90	192 6
8. Roſemount,	Sir James ——,	210	190							200	200 —
Total,		1800	1390	420	455	430	210	240	977 —	1025	2002 —

Total amount of real rent, — — — L. 2002
Duty to the crown, — — — 2
Free rent, — — — 2000

Land-tax, miniſters ſtipends, ſchoolmaſters ſalaries, and other public burdens, paid by the tenants.

WASTE-BOOK. (1)

Roſemount, November 1. 1768.

Inventory of the eſtate, moveable and heritable, of Sir James Hay of Sunnybanks, Baronet.				l.	s.	d.
Ready money, — —		L. 150	13 4			
In the hands of John Orton banker,		2000	— —			
Arrears of rent due from						
Woodhead, John Kier,	L. 40					
Hazelfield, James Brown,	60					
		— 100	— —			
In bills.						
Robert White, due Feb. 2. —		300	— —			
John Miller, March 1. —		250	— —			
James Gordon, May 15. —		340	— —			
Corns in ſtacks, as computed, viz.						
330 bolls wheat, at 18 s.	L. 297					
300 —— barley, at 14 s.	210					
400 —— oats, at 12 s. —	240					
		— 747	— —			
24,000 ſtones hay, in ſtacks, at 4 d.		400	— —			
Corns in granaries,						
100 bolls peaſe, at 12 s.	L. 60					
120 —— beans, at 12 s. 6 d.	75					
		— 135	— —			
Meal in Granaries.						
200 bolls oat-meal, at 12 s.	L. 120					
100 —— barley-meal, at 10 s.	50					
		— 170	— —			
Cattle.						
12 fat bullocks, —	L. 80					
20 cows, — —	80					
180 ſheep, — —	90					
25 horſes, — —	150					
		— 400	— —			
Farms per rental, — —		2002	— —			
			—— ——	6994	13	4
Excluſive of furniture, equipage, and utenſils.						

			l.	s.	d.
	Nov. 1. 1768.				
/	Debts on the eſtate of Sunnybanks, viz.				
	To ſhopkeepers, per account,	L. 68 14 8			
	To tradeſmen, per account, —	42 18 6			
	To ſervants, for 6 months fees,	53 17 6			
	To Governor Grant, for feu-duty,	2 — —			
	To John Clark, chamberlain, for ſalary,	100 — —			
	To George Sloan, per bill due Jan. 1.	50 — —			
			317	10	8
	—24th.				
/	Received from the tenants in full of the money-rent for laſt crop, — —	L. 825			
	Received alſo the arrears of former crop,	100			
			925	—	—
	And Mrs Burt's receipt for the poultry.				
	—28th.				
/	Paid off as follows, viz.				
	The ſhopkeepers accounts,	L. 68 14 8			
	The tradeſmens accounts, —	42 18 6			
	The ſervants fees, — —	53 17 6			
	Governor Grant, for feu-duty, —	2 — —			
	John Clark, chamberlain, for ſalary,	100 — —			
	Paid in to John Orton, banker,	750 — —			
			1017	10	8
	Dec. 1.				
/	Sold, for ready money, 200 bolls oat-meal, at 12 s. — — —	L. 120			
	And 10 fat bullocks, at L. 9, —	90			
			210	—	—
	—8th.				
/	Sown, of laſt year's produce, into the farm of Roſemount, for enſuing crop, 50 bolls wheat, at 18 s.		45	—	—
	—20th.				
/	Sold Peter Glen, on bill payable Feb. 2.				
	100 bolls barley-meal, at 10 s.	L. 50 — —			
	100 bolls peaſe to John Greg, at 13 s. 4 d. per bill, due Feb. 2.	66 13 4			
	120 bolls beans, at 13 s. 4 d per John Gibſon's acceptance, due March 1.	80 — —			
			196	13	4
	Jan. 2. 1769.				
/	Retired Sir James Hay's acceptance to George Sloan, — — —		50	—	—

Jan.

	l.	*s.*	*d.*
Jan. 4.			
Sold James Taylor, baker, the wheat-rent of laſt year's crop, and given him precepts on the tenants for the ſame, viz. 420 bolls, at 19 s. 6 d. Per bill due 15th May.	409	10	—
16th.			
Sold George Fiſher, brewer, the barley-rent of laſt year's crop, viz. 455 bolls, at 14 s. 6 d. and received, in part, — — L. 129 17 6 Due per bill, 15th May, — 200 — —	329	17	6
25th.			
The tenants agree to pay their meal-rent in money, at the converſion in the rental, and have granted bills reſpectively, payable March 1. The meal-rent, per rental, is 430 bolls, which, at 12 s. amounts to — — —	258	—	—
Feb. 3.			
Received payment of the following bills, viz. of Robert White, — — L. 300 — — Peter Glen, — — 50 — — John Greg, — — 66 13 4	416	13	4
4th.			
Paid in to John Orton banker, per receipt,	550	—	—
20th.			
Sold this winter to ſundry perſons, for ready money, 100 aſh-trees, — — L. 50 Sold alſo William Wright, per bill, 15th May, 1200 old firs, — 400	450	—	—
March 2.			
Received of the following perſons, in full of their bills, viz. of John Miller, — — L. 250 John Gibſon, — — 80 Tenants for meal-rent, per rental, 258	588	—	—
25th.			
Bought for ready money, as under, 36 highland cows, — — L. 72 12 young bullocks, — — 60 40 ſheep, — — — 12	144	—	—

April

		l.	s.	d.
	April 10.			
/	Bought other 3 young bullocks, which coſt,	13	10	—
	27th.			
/	The young ſtore, or breed of cattle, this ſeaſon, turns out, as under,			
	15 cow-calves, 10 s. — — L. 7 10			
	140 lambs, 5 s. — — 35 —			
		42	10	—
	May 8.			
/	Threſhed out this ſeaſon, as per corn-account,			
	270 bolls wheat, (beſides 50 bolls in December), at 20 s. — — L. 270 — —			
	330 bolls barley, at 15 s. — 247 10 —			
	440 bolls oats, at 13 s. 4 d. — 293 6 8			
		810	16	8
	17th.			
/	Received of the following perſons in full of their bills, viz. of			
	James Gordon, — — L. 340			
	George Fiſher, — — 200			
	William Wright, — — 400			
		940	—	—
	20th.			
/	Paid ſervants fees for the preceding half year,	53	17	6
	25th.			
/	Sold laſt winter, at different times, for ready money,			
	20,000 ſtones hay, at 6 d. — L. 500			
	4000 ſtones conſumed at home, — 100			
		600	—	—
	26th.			
/	Paid in to John Orton banker, —	1000	—	—
	June 9.			
/	Sown this ſeaſon into the grounds of Roſemount,			
	100 bolls oats, at 13 s. 4 d. — L. 66 13 4			
	50 — barley, at 15 s. — 37 10 —			
	25 — peaſe, at 13 s. 4 d. — 16 13 4			
	15 — beans, at 13 s. 4 d. — 10 — —			
	Manure and charges, per account, 20 — —			
		150	16	8
	The peaſe and beans bought of George Sands, and payable at Lammas.			

June

	l.	s.	d.
June 15.			
Received this ſeaſon, at different times, for ſundry articles in the nurſeries, and in the barns, as per account, — — —	120	16	6
24th.			
Sold, for ready money, 110 bolls wheat, at 20 s. — — —	110	—	—
July 2.			
Made into meal, 140 bolls oats, produce 120, at 16 s. L. 96 100 —— barley, produce 140, at 12 s. 84 —	180	—	—
15th.			
The fleece-wool this year amounts to 25 ſtones, which, at 10 s. 6 d. makes — —	13	2	6
22d.			
Sold David Wilſon per bill September 1. 100 bolls oat-meal, at 16 s. — L. 80 140 bolls barley-meal, at 12 s. — 84 —	164	—	—
Auguſt 2.			
Paid George Sands in full for peaſe and beans,	26	13	4
16th.			
The crop of hay this ſummer, now brought to the ſtack, amounts, by computation, to 30,000 ſtones, which, at 4 d. makes — —	500	—	—
28th.			
Sold James Martin the fleece-wool, viz. 25 ſtones, at 12 s. to pay at 14 days, — —	15	—	—
Sept. 4.			
Received of David Wilſon in full of his bill,	164	—	—
18th.			
Received of James Martin in full for wool,	15	—	—

Sept.

		l.	s.	d.
	Sept. 30.			
/	Sold Robert Moriſon, on bill, at Martinmas,			
	50 bolls wheat, at 20 s. — L. 50 — —			
	100 — barley, at 15 s. — 75 — —			
	100 — oats, at 13 s. 4 d. — 66 13 4			
		191	13	4
	Oct. 5.			
/	Sold Jacob Brown, on bill, January 1.			
	12 highland cows, at L. 4, — L. 48			
	60 ſheep, at 12 s. — — 36			
		84	—	—
	14th.			
/	Received of Mrs White, as neat proceeds of the dairy, for butter, cheeſe, and milk, ſold this ſummer, — — —	52	14	8
	20th.			
/	The harveſt being now concluded, the corns brought to the ſtack amounts, by computation, to			
	300 bolls wheat, at 20 s — L. 300 — —			
	500 — oats, at 13 s. 4 d. 333 6 8			
	250 — barley, at 15 s. — 187 10 —			
	125 — peaſe, at 13 s. 4 d. — 83 6 8			
	90 — beans, at 13 s. 4 d. — 60 — —			
		964	3	4
	27th.			
/	Paid for land-tax, window-tax, for reaping hay and corn, for incloſing and ditching, for utenſils of various kinds, for horſe-ſhoeing, for iron-work and repairs, for riding-charges, &c. as per account,	214	8	6

Oct.

				l.	s.	d.
Oct. 29.						
The family-expences, as per account, turn out as follows,						
Remitted Sir James Hay, at ſundry times, — —			L.300 — —			
Advanced for the uſe of the family,			170 18 6			
Cattle,						
2 fat bullocks, —		L. 18				
6 cows, — —		24				
30 ſheep, — —		15				
20 lambs, — —		5				
		—	62 — —			
30 bolls wheat, at 20 s. —			30 — —			
40 — barley, at 15 s. —			30 — —			
70 — oats, at 13 s. 4 d. —			46 13 4			
20 — oat meal, at 16 s. —			16 — —			
			— —	655	11	10
31ſt.						
Shopkeepers accounts for laſt year being now called in, amount to — —			L.72 18 6			
Tradeſmens accounts come to			48 17 9			
Servants fees, for laſt year, come to			107 15 —			
Feu-duty, — —			2 — —			
Chamberlain's ſalary, —			100 — —			
			— —	331	11	3

JOURNAL.

Roſemount, *November* 1. 1768.

						l.	s.	d.
	Sundries Drs to *Eſtate of Sunnybanks*,				L. 6994 13 4			
.1	*Caſh*, for ready money, —			L. 150 13 4				
.2	*John Orton*, banker, per receipt,			2000 — —				
.2	*Woodhead*, John Kier, for arrears,			40 — —				
.2	*Hazelfields*, James Brown, ditto,			60 — —				
.2	*Bills receivable*,							
	Robert White, Feb. 2.		L. 300					
	John Miller, March 1. —		250					
	James Gordon, May 15.		340					
			—	890 — —				
.3	*Corn-Stacks*,							
	For 330 bolls wheat, at 18 s.		L. 297					
	300 — barley, at 14 s.		210					
	400 — oats, at 12 s.		240					
			—	747 — —				
.3	*Hay Stacks*, for 24,000 ſtones, at 4 d.			400 — —				
.3	*Corn-Granaries*,							
	For 100 bolls peaſe, at 12 s.		L. 60					
	120 — beans, at 12 s. 6 d.		75					
			—	135 — —				
.3	*Meal Granaries*,							
	For 200 bolls oat-meal, at 12 s.		L. 120					
	100 — barley-meal, at 10 s.		50					
			—	170 — —				
.3	*Cattle*,							
	12 fat bullocks, —		L. 80					
	20 cows, — —		80					
	180 ſheep, — —		90					
	25 horſes, — —		150					
			—	400 — —				
.2	*Woodhead*, John Kier, per rental,			243 8 —				
.2	*Hazelfield*, James Brown, —			241 18 —				
.4	*Cowlairs*, George Gray, —			315 — —				
.4	*Carmore*, Joſeph Hill, —			230 — —				
.4	*Glenſide*, Andrew Bell, —			264 4 —				
.4	*Craigends*, David Young, —			315 4 —				
.4	*Moortown*, Allan Key, —			192 6 —				
.4	*Roſemount*, Sir James Hay, —			200 — —				
.1						6994	13	4

Nov.

					l.	s.	d.
	Nov. 1.						
1	*Eſtate of Sunnybanks* Dr to *Sundries*, L.317 10 8.						
5	To *Shopkeepers*, per account,		L.68	14 8			
5	To *Tradeſmen*, per account, —		42	18 6			
5	To *Servants*, for 6 months fees,		53	17 6			
5	To *Governor Grant*, for laſt year's feu-duty, — —		2	— —			
5	To *John Clark*, chamberlain, for laſt year's ſalary, — —		100	— —			
5	To *Bills payable*, George Sloan, Jan 1.		50	— —			
					317	10	8
	24th.						
1	*Caſh* Dr to *Sundries*, L. 925.						
2	To *Woodhead*, John Kier, for money-rent,		L. 65				
2	To *ditto*, for arrears, — —		40				
2	To *Hazelfield*, James Brown, money-rent,		100				
2	To *ditto*, for arrears, — —		60				
4	To *Cowlairs*, George Gray, money-rent,		150				
4	To *Carmore*, Joſeph Hill, ditto, —		110				
4	To *Glenſide*, Andrew Bell, ditto, —		150				
4	To *Craigends*, David Young, ditto, —		160				
4	To *Moortown*, Allan Key, ditto, —		90				
					925	—	—
6	*Family-expences* Dr to *Sundries*, L.22, 10 s.						
2	To each farm, for poultry rent, delivered to Mrs						
4	Burt, — — —				22	10	—
	28th.						
	Sundries Drs to *Caſh*, L. 1017 10 8.						
5	*Shopkeepers*, for accounts paid,		L.68	14 8			
5	*Tradeſmen*, for ditto, —		42	18 6			
5	*Servants*, for 6 months fees, —		53	17 6			
5	*Governor Grant*, for feu-duty, —		2	— —			
5	*John Clark* chamberlain, for ſalary,		100	— —			
2	*John Orton* banker, per receipt,		750	— —			
1					1017	10	8
	Dec. 1.						
1	*Caſh* Dr to *Sundries*, L 210.				L.		
3	To *Meal-Granaries*, for 200 bolls oat-meal, at 12 s. — —				120		
3	To *Cattle*, for 10 fat bullocks, at L. 9,				90		
					210	—	—
	8th.						
4	*Roſemount* Dr to *Corn-Stacks*, L. 45.						
3	For 50 bolls wheat-ſeed, at 18 s. —				45	—	—

		l.	s.	d.
	Dec. 20.			
2	*Bills receivable* Dr to *Sundries*, L. 196 13 4.			
3	To *Meal-Granaries*, for 100 bolls barley-meal, sold to Peter Glen, per bill Feb. 2. at 10 s. per boll, — — L. 50 — —			
3	To *Corn Granaries*, for 100 bolls peaſe, sold to John Greg, per bill Feb. 2. at 13 s. 4 d. per boll, — 66 13 4			
3	To *ditto*, for 120 bolls beans, sold to John Gibſon, per bill March 1. at 13 s. 4 d. per boll, — 80 — —			
		196	13	4
	Jan 2 1769.			
5	*Bills payable*, Dr to *Caſh*, L. 50.			
1	Retired Sir James Hay's acceptance to George Sloan, — — —	50	—	—
	4th.			
2	*Bills receivable* Dr to *Sundries*, L. 409, 10 s.			
2	To each farm, for its quota of wheat-rent, viz.			
4	420 bolls, at 18 s. per rental, L. 378 — —			
1	To *Profit and Loſs*, gained 18 d. per boll, — — 31 10 —			
		409	10	—
	Sold James Taylor at 19 s. 6 d. per boll, and received his acceptance, May 15.			
	16th.			
2	*Bills receivable* Dr to *Sundries*, L. 329 17 6			
2	To each farm, for its quota of barley-rent, viz.			
4	455 bolls, at 14 s. per rental, L. 318 10 —			
1	To *Profit and Loſs*, gained 6 d. per boll, — — 11 7 6			
		329	17	6
	Sold George Fiſher at 14 s. 6 d. per boll, and received his acceptance, May 15.			
1	*Caſh* Dr to *Bills receivable*, L. 129 17 6.			
2	Received in part from George Fiſher, —	129	17	6
	25th.			
2	*Bills receivable* Dr to *Sundries*, L. 258.			
2	To each farm, for its quota of meal-rent, viz.			
4	430 bolls, at 12 s. — —	258	—	—
	The tenants agree to pay their meal-rent in money, at the converſion in the rental, and have granted bill, payable the 1ſt of March.			

Feb.

					l.	s.	d.
	Feb. 3.						
.1	*Cash* Dr to *Bills receivable*,			L. 416 13 4.			
.2	For *Robert White's*,	—		L. 300 — —			
	Peter Glen's,	—		50 — —			
	John Greg's	—		66 13 4			
					416	13	4
	4th.						
.2	*John Orton* banker, Dr to *Cash*, L. 550.						
.1	Paid in, per receipt,	—	—		550	—	—
	20th.						
	Sundries Drs to *Profit and Loss*, L. 450.						
.1	*Cash* received for 100 ash-trees,	—		L. 50			
.2	*Bills receivable* for 1200 old firs, sold Wil-			} 400			
.1	liam Wright per bill May 15.						
					450	—	—
	March 2.						
.1	*Cash* Dr to *Bills receivable*, L. 588.						
.2	For *John Miller's*	—	—	L. 250			
	John Gibson's	—	—	80			
	Each tenant's for meal-rent,		—	258			
					588	—	—
	25th.						
.3	*Cattle* Dr to *Cash*, L. 144.						
.1	Paid for 36 highland cows,		—	L. 72			
	12 young bullocks,		—	60			
	40 sheep,	—	—	12			
					144	—	—
	April 10.						
.3	*Cattle* Dr to *Cash*, L. 13, 10 s.						
.1	Paid for other 3 young bullocks,		—		13	10	—
	27.						
.3	*Cattle* Dr to *Profit and Loss*, L. 42, 10 s.						
.1	For breed of young cattle this year, viz.						
	15 cow-calves, at 10 s.	—	—	L. 7 10			
	140 lambs, at 5 s.	—	—	35 —			
					42	10	—
	May 8						
.3	*Corn-Granaries* Dr to *Corn-Stacks*, L. 810 16 8.						
.3	Threshed out this season as under,						
	270 bolls wheat, at 20 s.	—		L. 270 — —			
	330 — barley, at 15 s.	—		247 10 —			
	440 — oats, at 13 s. 4 d.	—		293 6 8			
					810	16	8

May

					l.	s.	d.
		May 17.					
.1	*Caſh* Dr to *Bills receivable*, L. 940.						
.2	For James Gordon's, —			L. 340			
	George Fiſher's, — —			200			
	William Wright's, —			400			
				—	940	—	—
		20th.					
.5	*Servants* Dr to *Caſh*, L. 53 17 6.						
.1	Paid fees for the preceding half year, —				53	17	6
		25th.					
	Sundries Drs to *Hay-Stacks*, L. 600.						
.1	*Caſh*, for 20,000 ſtones, ſold at 6 d.			L. 500			
.6	*Family-expences*, for 4000 ſtones conſumed at home, valued at ditto, —			100			
.3				—	600	—	—
		26th.					
.2	*John Orton* banker Dr to *Caſh*, L. 1000.						
.1	Paid in to him, — —				1000	—	—
		June 9.					
.4	*Roſemount* Dr to *Sundries*, L. 150 16 8.						
.3	To *Corn-Granaries*, for 100 bolls oats, at 13 s. 4 d. and 50 bolls barley, at 15 s. —		L. 104	3	4		
.6	To *George Sands*, for 25 bolls peaſe, at 13 s. 4 d. and 15 bolls beans, at ditto, payable at Lammas,		26	13	4		
.1	To *Caſh*, for manure and charges, as per account, —		20	—	—		
					150	16	8
		15th.					
.1	*Caſh* Dr to *Roſemount*, L. 120 16 6						
.4	Received for ſundry articles in the nurſeries and barns, as per account, — —				120	16	6
		24th.					
.1	*Caſh* Dr to *Corn-Granaries*, L. 110.						
.3	Received for 110 bolls wheat, at 20 s. —				110	—	—
		July 2.					
.3	*Meal-Granaries* Dr to *Corn-Granaries*, L. 180.						
.3	For 120 bolls oat-meal, at 16 s. out of 140 bolls oats, — — —			L. 96			
	And 140 bolls barley-meal, at 12 s. out of 100 bolls barley, — —			84			
				—	180	—	—
				July			

		l.	s.	d.
	July 15.			
.6	*Fleece-wool* Dr to *Roſemount*, L. 13 2 6.			
.4	For 25 ſtones, at 10 s. 6 d. — —	13	2	6
	22d.			
.2	*Bills receivable* Dr to *Meal-Granaries*, L. 164.			
.3	Sold David Wilſon, per bill September 1. 100 bolls oat-meal, at 16 s. — L. 80			
	And 140 bolls barley-meal, at 12 s. — 84			
	—	164	—	—
	Aug. 2.			
.6	*George Sands* Dr to *Caſh*, L. 26 13 4.			
.1	Paid him in full for peaſe and beans, —	26	13	4
	16th.			
.3	*Hay-Stacks* Dr to *Roſemount*, L. 500.			
.4	The crop now brought to the ſtack, amounts, by computation, to 30,000 ſtones, which, at 4 d. make, — — —	500	—	—
	28th.			
.6	*James Martin* Dr to *Fleece-wool*, L. 15.			
.6	For 25 ſtones, at 12 s. to pay at 14 days,	15	—	—
	Sept. 4.			
.1	*Caſh* Dr to *Bills receivable*, L. 164.			
.2	Received of David Wilſon in full of his bill,	164	—	—
	18th.			
.1	*Caſh* Dr to *James Martin*, L. 15.			
.6	Received of him in full for wool, —	15	—	—
	30th			
.2	*Bills rcceivable* Dr to *Corn-Granaries*, L. 191 13 4.			
.3	For 50 bolls wheat, at 20 s. — L. 50 — —			
	100 — barley, at 15 s. — 75 — —			
	100 — oats, at 13 s. 4 d. 66 13 4			
	—	191	13	4
	Sold Robert Moriſon per bill at Martinmas.			
	Oct. 5.			
.2	*Bills receivable* Dr to *Cattle*, L. 84.			
.3	For 12 highland cows, at L. 4. — L. 48			
	60 ſheep, at 12 s. — — 36			
	—	84	—	—
	Sold Jacob Brown per bill January 1.			
	14th.			
.1	*Caſh* Dr to *Roſemount*, L. 52 14 8.			
.4	Received of Mrs White, as neat proceeds of the dairy, for butter, cheeſe, and milk, ſold this ſummer. — — —	52	14	8

Oct.

					l.	s.	d.
		Oct. 20.					
3	*Corn-Stacks* Dr to *Roſemount*, L. 964 3 4						
4	For 300 bolls wheat, at 20 s.			L. 300 — —			
	500 — oats, at 13 s. 4 d.			333 6 8			
	250 — barley, at 15 s. —			187 10 —			
	125 — peaſe, at 13 s. 4 d.			83 6 8			
	90 — beans, at 13 s. 4 d.			60 — —			
					964	3	4
		27th.					
4	*Roſemount* Dr to *Caſh*, L. 214 8 6.						
1	Paid for land-tax, window-tax, for reaping hay and corn, for incloſing and ditching, &c. as *per* account, — — — —				214	8	6
		29th.					
6	*Family-expences* Dr to *Sundries*, L. 655 11 10.						
1	To *Caſh*, remitted Sir James,			L. 300 — —			
1	To *ditto*, to the family, —			170 18 6			
3	To *Cattle*, for 2 fat bullocks,		L. 18 — —				
	6 cows,		24 — —				
	30 ſheep,		15 — —				
	20 lambs,		5 — —				
				62 — —			
3	To *Corn-Granaries*, for 30 bolls wheat, at 20 s.		L. 30 — —				
	40 bolls barley, at 15 s.		30 — —				
	70 bolls oats, at 13 s. 4 d.		46 13 4				
				106 13 4			
3	To *Meal-Granaries*, for 20 bolls oat-meal, at 16 s. — —			16 — —			
					655	11	10
		31ſt.					
1	*Eſtate of Sunnybanks* Dr to *Sundries*, L. 331 11 3.						
5	To *Shopkeepers*, per accounts,			L. 72 18 6			
5	To *Tradeſmen*, per accounts,			48 17 9			
5	To *Servants*, for laſt years fees,			107 15 —			
5	To *Governor Grant*, for laſt year's feu-duty, — —			2 — —			
5	To *John Clark* chamberlain, for laſt year's ſalary, — —			100 — —			
					331	11	3

IN-

A.	B.	C.	D.
	Fol.	Fol.	
	Bills receivable 2	Caſh 1	
	Bills payable 5	Corn-Stacks 3	
	Balance 6	Corn-Granaries 3	
		Cattle 3	
		Cowlairs 4	
		Carmore 4	
		Craigends 4	
		Clark (John) 5	

E.	F.	G.	H.
Fol.	Fol.	Fol.	Fol.
Eſtate of Sunnybanks 1	Family-expences 6	Glenſide 4	Hazelfield 2
	Fleece-wool 6	Governor Grant 5	Hay-Stacks 3

I.	K.	L.	M.
			Fol.
			Meal-Granaries 3
			Moortown 4
			Martin (James) 6

N.	O.	P.	Q.
	Fol.	Fol.	
	Orton (John) 2	Profit and Loſs 1	

R.	S.	T.	U.
Fol.	Fol.	Fol.	
Roſemount 4	Shopkeepers 5	Tradeſmen 5	
	Servants 5		
	Sands (George) 6		

W.	X.	Y.	Z.
Fol.			
Woodhead 2			

			Fo	l.	s.	d.
1768		*Eſtate of Sunnybanks,* Dr				
Nov.	1	To *Sundries*, per Journal, —		317	10	8
1769						
Oct.	31	To *Sundries*, — —		331	11	3
		To *Balance*, for moveables, —	6	7727	5	9
				8376	7	8
		Profit and Loſs, Dr				
		To *Family expences*, — —	6	778	1	10
		To *Eſtate of Sunnybanks*, for neat gain,	1	1381	14	4
				2159	16	2
1768		*Caſh,* Dr				
Nov.	1	To *Eſtate of Sunnybanks*, for ready money,	1	150	13	4
	24	To *Sundries*, for money-rent, —		925	—	—
Dec.	1	To *Sundries*, — —		210	—	—
1769						
Jan	16	To *Bills receivable*, in part, —	2	129	17	6
Feb.	3	To *Bills receivable*, in full, —	2	416	13	4
	20	To *Profit and Loſs*, for 100 aſh-trees,	1	50	—	—
Mar	2	To *Bills receivable*, in full, —	2	588	—	—
May	17	To *Bills receivable*, in full, —	2	940	—	—
	25	To *Hay-Stacks*, for 20,000 ſtones, —	3	500	—	—
June	15	To *Roſemount*, for ſales from the nurſeries, &c.	4	120	16	6
	24	To *Corn-Granaries*, for 110 bolls wheat,	3	110	—	—
Sept.	4	To *Bills receivable*, in full, — —	2	164	—	—
	18	To *James Martin*, in full for wool, —	6	15	—	—
Oct.	14	To *Roſemount*, for neat proceeds of dairy,	4	52	14	8
				4372	15	4

				Fo	l.	s.	d.
1768		*Contra*,	*Cr*				
Nov.	1	By *Sundries*, per Journal, —			6994	13	4
		By *Profit and Loss*, for neat gain, —		1	1381	14	4
					8376	7	8
1769		*Contra*,	*Cr*				
Jan.	4	By *Bills receivable*, gained on wheat-rent,		2	31	10	—
	16	By *ditto*, gained on barley-rent, —		2	11	7	6
Feb.	20	By *Sundries*, for 100 ash-trees, and 1200 firs,			450	—	—
Apr.	27	By *Cattle*, for young breed, —		3	42	10	—
		By *Corn-Stacks*, gained, —		3	108	16	8
		By *Hay-Stacks*, gained, —		3	200	—	—
		By *Corn-Granaries*, gained, —		3	23	6	8
		By *Cattle*, gained, —		3	249	16	—
		By *Rosemount*, gained, —		4	1040	11	10
		By *Fleece-wool*, gained, —		6	1	17	6
					2159	16	2
1768		*Contra*,	*Cr*				
Nov.	28	By *Sundries*, —			1017	10	8
1769							
Jan	2	By *Bills payable*, to G. Sloan, —		5	50	—	—
Feb.	4	By *John Orton*, Banker, —		2	550	—	—
Mar	25	By *Cattle*, — —		3	144	—	—
Apr.	10	By *Cattle*, — —		3	13	10	—
May	20	By *Servants*, for 6 months fees, —		5	53	17	6
	26	By *John Orton*, Banker, —		2	1000	—	—
June	9	By *Rosemount*, for manure and charges, —		4	20	—	—
Aug.	2	By *George Sands*, for peafe and beans, —		6	26	13	4
Oct.	27	By *Rosemount*, for taxes and charges, —		4	214	8	6
	29	By *Family-expences*, —		6	470	18	6
		By *Balance*, in hand, —		6	811	16	10
					4372	15	4

			Fo	l.	s.	d.
1768		*John Orton, Banker,* Dr				
Nov.	1	To *Eſtate of Sunnybanks,* — — —	1	2000	—	—
	28	To *Caſh,* per receipt, — — —	1	750	—	—
1769						
Feb.	4	To *Caſh,* per ditto, — — —	1	550	—	—
May	26	To *Caſh,* per ditto, — —	1	1000	—	—
				4300	—	—

			W	B.	M	D	H.	Con. l.	s.	Fo	l.	s.	d.
1768		*Woodhead, John Kier,* Dr											
Nov.	1	To *Eſtate of Sunnybanks,* for arrears,								1	40	—	—
		To *ditto,* for crop 1768, —	80	80	80	12	36	178	8	1	65	—	—
											105	—	—

			W	B.	M	D	H.	Con. l.	s.	Fo	l.	s.	d.
1768		*Hazelfield, James Brown,* Dr											
Nov.	1	To *Eſtate of Sunnybanks,* for arrears,								1	60	—	—
		To *ditto,* for crop 1768, —	85	90		24	24	121	18	1	100	—	—
											160	—	—

				Due.				
1768		*Bills receivable,*	Dr					
Nov	1	To *Eſtate of Sunnybank,* Robert White, —		*Feb.* 2.	1	300	—	—
		John Miller, —		*Mar.* 1.		250	—	—
		James Gordon, —		*May* 15.		340	—	—
Dec.	20	To *Sundries,* Peter Glen, — —		*Feb.* 2.		50	—	—
		John Greg, — —		*Feb.* 2.		66	13	4
1769		John Gibſon, — —		*Mar.* 1.		80	—	—
Jan.	4	To *Sundries,* James Taylor, —		*May* 15.		409	10	—
	16	To *Sundries,* George Fiſher, — —		*May* 15.		329	17	6
	25	To *Sundries,* viz. Tenants, — —		*Mar.* 1.		258	—	—
Feb.	20	To *Profit and Loſs,* William Wright, —		*May* 15.	1	400	—	—
July	22	To *Meal-Granaries,* David Wilſon, —		*Sept.* 1.	3	164	—	—
Sept.	30	To *Corn-Granaries,* Robert Moriſon, —		*Nov.* 11.	3	191	13	4
Oct.	5	To *Cattle,* Jacob Brown, — —		*Jan.* 1.	3	84	—	—
						2923	14	2

			Fo	l.	s.	d.
		Contra, Cr				
		By *Balance*, excluding intereſt, — —	6	4300	—	—

			W	B.	M	D	H.	Con. l.	Con. s.	Fo	l.	s.	d.
1768		*Contra,* Cr											
Nov.	24	By *Caſh*, for money-rent, —								1	65	—	—
		By *ditto*, for arrears, —								1	40	—	—
1769		By *Family-expences*, for poultry,				12	36	2	8	6			
Jan.	4	By *Bills receivable*, for —	80					72	—	2			
	16	By *ditto*, for — —		80				56	—	2			
	25	By *ditto*, for — —			80			48	—	2			
			80	80	80	12	36	178	8		105	—	—

			W	B.	M	D	H.	Con. l.	Con. s.	Fo	l.	s.	d.
1768		*Contra,* Cr											
Nov.	24	By *Caſh*, for money-rent, —								1	100	—	—
		By *ditto*, for arrears, —								1	60	—	—
1769		By *Family-expences*, for poultry,				24	24	2	8	6			
Jan.	4	By *Bills receivable*, for —	85					76	10	2			
	16	By *ditto*, for — —		90				63	—	2			
			85	90	—	24	24	141	18		160	—	—

			Fo	l.	s.	d.
1769		*Contra,* Cr				
Jan.	16	By *Caſh*, in part, from G. Fiſher, — —	1	129	17	6
Feb.	3	By *Caſh*, in full, from Robert White, —	1	300	—	—
		Peter Glen, — —		50	—	—
		John Greg, — —		66	13	4
Mar	2	By *Caſh*, from John Miller, — —	1	250	—	—
		John Gibſon, — —		80	—	—
		Tenants for meal-rent, — —		258	—	—
May	17	By *Caſh*, from James Gordon, — —	1	340	—	—
		George Fiſher, — —		200	—	—
		William Wright, — —		400	—	—
Sept.	4	By *Caſh*, from David Wilſon, — —	1	164	—	—
		By *Balance*, James Taylor, 15th May laſt, —	6	409	10	—
		Robert Moriſon, Nov. 11. —	6	191	13	4
		Jacob Brown, Jan. 1. — —	6	84	—	—
				2923	14	2

										Fo	l.	s.	d.
1768		*Corn-Stacks,*	Dr	W.	B.	O.	P.	B.					
Nov.	1	To *Eſtate of Sunnybanks*, for	—	330	300	400				1	747	—	—
1769													
Oct.	20	To *Roſemount*, for	— —	300	250	500	125	90		4	964	3	4
		Outcome,	—		30	40							
		To *Profit and Loſs*, gained,	—							1	108	16	8
				630	580	940	125	90			1820	—	—
1768		*Hay-Stacks,*	Dr	Stones.									
Nov.	1	To *Eſtate of Sunnybanks*, at 4 d. for	—	24000						1	400	—	—
1769													
Aug.	16	To *Roſemount*, at 4 d. for	— —	30000						4	500	—	—
		To *Profit and Loſs*, gained,	—							1	200	—	—
				54000							1100	—	—
1768		*Corn-Granaries,*	Dr	W.	B.	O.	P.	B.					
Nov.	1	To *Eſtate of Sunnybanks*, for	—				100	120		1	135	—	—
1769													
May	8	To *Corn-Stacks*, for	—	270	330	440				3	810	16	8
		To *Profit and Loſs*, gained,	—							1	23	6	8
				270	330	440	100	120			969	3	4
1768		*Meal-Granaries,*	Dr										
Nov.	1	To *Eſtate of Sunnybanks*, for	—		100	200				1	170	—	—
1769													
July	2	To *Corn-Granaries*, at 12 s. at 16 s.			140	120				3	180	—	—
					240	320					350	—	—
1768		*Cattle,*	Dr	B.	C.	S.	H.						
Nov.	1	To *Eſtate of Sunnybanks*, for	—	—	12	20	180	25		1	400	—	—
1769													
Mar	25	To *Caſh*, for	— —		12	36	40			1	144	—	—
Apr.	10	To *Caſh*, for	— —		3					1	13	10	—
	27	To *Profit and Loſs*, for young breed,				15	140			1	42	10	—
		To *Profit and Loſs*, gained,	—							1	249	16	—
					27	71	360	25			849	16	—

		Contra,	Cr	W.	B.	O.	P.	B.	Fo	l.	s.	d.
1768												
Dec.	8	By *Rosemount*, at 18 s. for	—	50					4	45	—	—
1769												
May	8	By *Corn-Granaries*, for	—	270	330	440			3	810	16	8
		Inlake,	—	10								
		By *Balance*, remaining,	—	300	250	500	125	90	6	964	3	4
				630	580	940	125	90		1820	—	—

		Contra,	Cr	Stones.								
1769												
May	25	By *Sundries*, at 6d. for	—	24000						600	—	—
		By *Balance*, remaining, at 4 d.	—	30000					6	500	—	—
				54000						1100	—	—

		Contra,	Cr	W.	B.	O.	P.	B.				
1768												
Dec.	20	By *Bills receivable*, at 13 s. 4 d.					100	120	2	146	13	4
1769												
June	9	By *Rosemount*, at 15 s. at 13 s. 4 d.			50	100			4	104	3	4
	24	By *Cash*, at 20 s. for	—	110						110	—	—
July	2	By *Meal-Granaries*, at 12 s. at 16 s.			100	140			3	180	—	—
Sept.	30	By *Bills receivable*, for	—	50	100	100			2	191	13	4
Oct.	29	By *Family-expences*, for	—	30	40	70			6	106	13	4
		By *Balance*, remaining,	—	80	40	30			6	130	—	—
				270	330	440	100	120		969	3	4

		Contra,	Cr								
1768											
Dec.	1	By *Cash*, at 12 s. for	—			200			1	120	—	—
	20	By *Bills receivable*, at 10 s. for	—		100				2	50	—	—
1769												
July	22	By *Bills receivable*, at 12 s. at 16 s.			140	100			2	164	—	—
Oct.	29	By *Family-expences*, for	—			20			6	16	—	—
					240	320				350	—	—

		Contra,	Cr	L.	C.	S.	H.				
1768											
Dec.	1	By *Cash*, at L. 9, for	— —	10				1	90	—	—
1769											
Oct.	5	By *Bills receivable*, at L. 4, at 12 s.			12	60		2	84	—	—
	29	By *Family-expences*, for	—	2	6	50		6	62	—	—
		Dead, or lost,	— —		2	12	3				
		By *Balance*, remaining,	—	15	51	238	22	6	613	16	—
				27	71	360	25		849	16	—

				W	B.	M	D	H.	Con. l.	s.	Fo	l.	s.	d.
1768		*Cowlairs, G. Gray,*	*Dr*											
Nov.	1	To *Eſtate of Sunnybanks,*	—	75	75	70	36	24	165	—	1	150	—	—
1768		*Carmore, Joſeph Hill,*	*Dr*											
Nov.	1	To *Eſtate of Sunnybanks,*	—		90	90	30	30	120	—	1	110	—	—
1768		*Glenſide, And. Bell,*	*Dr*											
Nov.	1	To *Eſtate of Sunnybanks,*	—	50	50	50	48	36	114	4	1	150	—	—
1768		*Craigends, D. Young,*	*Dr*											
Nov.	1	To *Eſtate of Sunnybanks,*	—	60	70	80	42	42	155	4	1	160	—	—
1768		*Moortown, Allan Key,*	*Dr*											
Nov.	1	To *Eſtate of Sunnybanks,*	—	70		60	18	48	102	6	1	90	—	—
1768		*Roſemount, Sir Ja. Hay,*	*Dr*											
Nov.	1	To *Eſtate of Sunnybanks,* for rent,	—								1	200	—	—
Dec.	8	To *Corn-Stacks,* at 18 s. for 50 bolls wheat ſown,	—								3	45	—	—
1769														
June	9	To *Sundries,* for ſeed, corn, and manure,	—									150	16	8
Oct.	27	To *Caſh,* for taxes and charges,	—								1	214	8	6
		To *Profit and Loſs,* gained,	—								1	1040	11	10
												1650	17	—

		Contra, Cr	W	B	M	D	H	Con. l.	Con. s.	Fo	£	s.	d.
1768													
Nov.	24	By *Cash*, for money-rent, —								1	150	—	—
1769		By *Family-expences*, for poultry,				36	24	3	—	6			
Jan.	4	By *Bills receivable*, for —	75					67	10	2			
	16	By *ditto*, for — —		75				52	10	2			
	25	By *ditto*, for — —			70			42	—				
			75	75	70	36	24	65	—		150	—	—
1768		Contra, Cr											
Nov.	24	By *Cash*, for money-rent, —								1	110	—	—
1769		By *Family-expences*, for poultry,				30	30	3	—	6			
Jan.	16	By *Bills receivable*, for —		90				63	—	2			
	25	By *ditto*, for — —			90			54	—	2			
				90	90	30	30	120	—		110	—	—
1768		Contra, Cr											
Nov.	24	By *Cash*, for money-rent, —								1	150	—	—
1769		By *Family-expences*, for poultry,				48	36	4	4	6			
Jan.	4	By *Bills receivable*, for —	50					45	—	2			
	16	By *ditto*, for — —		50				35	—	2			
	25	By *ditto*, for — —			50			30	—	2			
			50	50	50	48	36	114	4		150	—	—
1768		Contra, Cr											
Nov.	24	By *Cash*, for money-rent, —								1	160	—	—
1769		By *Family-expences*, for poultry,				42	42	4	4	6			
Jan.	4	By *Bills receivable*, for —	60					54	—	2			
	16	By *ditto*, for — —		70				49	—	2			
	25	By *ditto*, for — —			80			48	—	2			
			60	70	80	42	42	155	4		160	—	—
1768		Contra, Cr											
Nov.	24	By *Cash*, for money-rent, —								1	90	—	—
1769		By *Family-expences*, for —				18	48	3	6	6			
Jan.	4	By *Bills receivable*, for —	70					63	—	2			
	25	By *ditto*, for — —			60			36	—	2			
			70		60	18	48	102	6		90	—	—
1769		Contra, Cr											
June	15	By *Cash*, for sales from the nurseries and barns, —								1	120	16	6
July	15	By *Fleece-wool*, for 25 stones, —								6	13	2	6
Aug.	16	By *Hay-Stacks*, for 30,000 stones, —								3	500	—	
Oct.	14	By *Cash*, for neat proceeds of dairy, —								1	52	14	8
	20	By *Corn-Stacks*, for present crop, —								3	964	3	4
											1650	17	—

					Fo	l.	s.	d.
1768		*Shopkeepers,*		Dr				
Nov.	28	To *Cash*, in full,	—	—	1	68	14	8
		To *Balance*, due to them,	—		6	72	18	6
						141	13	2
1768		*Tradesmen,*		Dr				
Nov.	28	To *Cash*, in full,	—	—	1	42	18	6
		To *Balance*, due,	—	—	6	48	17	9
						91	16	3
1768		*Servants,*		Dr				
Nov.	28	To *Cash*, in full,	—	—	1	53	17	6
1769								
May	20	To *Cash*, for 6 months fees,		—	1	53	17	6
		To *Balance*, due at Martinmas,			6	53	17	6
						161	12	6
1768		*Governor Grant,*		Dr				
Nov.	28	To *Cash*, in full of feu-duty,		—	1	2	—	—
		To *Balance* due,	—	—	6	2	—	—
						4	—	—
1768		*John Clark, Chamberlain,*		Dr				
Nov.	28	To *Cash*, in full of salary,		—	1	100	—	—
		To *Balance* due,	—	—	6	100	—	—
						200	—	—
1769		*Bills payable,*		Dr				
Jan.	2	To *Cash*, in full,	—	—	1	50	—	—

				Fo	l.	s.	d.
1768		*Contra,*	*Cr*				
Nov.	1	By *Eſtate of Sunnybanks,* — —		1	68	14	8
1769							
Oct.	31	By *ditto,* for laſt year's accounts, —		1	72	18	6
					141	13	2
1768		*Contra,*	*Cr*				
Nov.	1	By *Eſtate of Sunnybanks,* — —		1	42	18	6
1769							
Oct.	31	By *ditto,* for laſt year's accounts, —		1	48	17	9
					91	16	3
1768		*Contra,*	*Cr*				
Nov.	1	By *Eſtate of Sunnybanks,* — —		1	53	17	6
1769							
Oct.	31	By *ditto,* for laſt year's fees, —		1	107	15	—
					161	12	6
1768		*Contra,*	*Cr*				
Nov.	1	By *Eſtate of Sunnybanks,* — —		1	2	—	—
1769							
Oct.	31	By *ditto,* for laſt year's feu-duty, —		1	2	—	—
					4	—	—
1768		*Contra,*	*Cr*				
Nov.	1	By *Eſtate* of Sunnybanks, —		1	100	—	—
1769							
Oct.	31	By *ditto,* for laſt year's ſalary, —			100	—	—
					200	—	—
1768		*Contra,*	*Cr*	*Due,*			
Nov.	1	By *Eſtate of Sunnybanks,* to G. Sloan,		Jan. 1.	1	50	—	—

					Fo	l.	s.	d.
1768		*Family-expences,*		*Dr*				
Nov.	24	To *Sundries,* for poultry-rent,	—			22	10	—
1769								
May	25	To *Hay-Stacks,* for 4000 ſtones, at 6 d.			3	100	—	—
Oct.	29	To *Sundries,*	—	—		655	11	10
						778	1	10
1769		*George Sands,*		*Dr*				
Aug.	2	To *Caſh,* in full,	—	—	1	26	13	4
1769		*Fleece-wool,*	*Dr*	*Stones.*				
July	15	To *Roſemount,* at 10 s. 6 d. for		25	4	13	2	6
		To *Profit and Loſs,* gained,	—		1	1	17	6
						15	—	—
1769		*James Martin,*		*Dr*				
Aug.	28	To *Fleece-wool,* at 14 days,	—		6	15	—	—
		Balance,		*Dr*				
		To *Caſh,* in hand,	—	—	1	811	16	10
		To *John Orton,* banker,	—		2	4300	—	—
		To *Bills receivable,* per account,		—	2	685	3	4
		To *Corn-Stacks,* valued at	—		3	964	3	4
		To *Hay-Stacks,* 30,000 ſtones, at 4 d.			3	500	—	—
		To *Corn-Granaries,* valued at		—	3	130	—	—
		To *Cattle,* valued at	—	—	3	613	16	—
						8004	19	6

					l.	s.	d.
		Contra,		*Cr*			
		By *Profit and Loss,*	—	—	1 778	1	10
1769		*Contra,*		*Cr*			
June	9	By *Rosemount,* for peaſe and beans, at Lammas,			4 26	13	4
1769		*Contra,*	*Cr*	*Stones.*			
Aug.	28	By *James Martin,* at 12 s. for		25	6 15	—	—
1769		*Contra,*		*Cr*			
Sept.	18	By *Caſh,* in full,	—	—	1 15	—	—
		Contra,		*Cr*			
		By *Shopkeepers,*	—	—	5 72	18	6
		By *Tradeſmen,*	—	—	5 48	17	9
		By *Servants,*	—	—	5 53	17	6
		By *Governor Grant,*	—	—	5 2	—	—
		By *John Clark,*	—	—	5 100	—	—
		By *Eſtate of Sunnybanks,* for moveables,			1 7727	5	9
					8004	19	6

NEW INVENTORY.

Roſemount, November 1. 1769.

Sundries Drs to Eſtate of Sunnybanks, 19 s. 6 d.					L. 10,006,			*l.*	*s.*	*d.*
Caſh in hand,	—	—			L. 811	16	10			
John Orton banker,	—				4300	—	—			
Bills receivable, per account,	—				685	3	4			
Corn-Stacks, per ditto,	—				964	3	4			
Hay-Stacks, 30,000 ſtones, at 4 d.					500	—	—			
Corn-Granaries, per account,	—				130	—	—			
Cattle, per ditto,	—	—			613	16	—			
Each farm, per rental,	—				2002	—	—			
								10006	19	6
Eſtate of Sunnybanks Dr to Sundries,					L. 277	13	9			
To Shopkeepers,	—				L. 72	18	6			
To Tradeſmen,	—	—			48	17	9			
To Servants,	—	—			53	17	6			
To Governor Grant,	—	—			2	—	—			
To John Clark Chamberlain,	—				100	—	—			
								277	13	9

CHAP.

CHAP. X.

The merchant's dictionary; or, The abſtruſe words and terms that occur in merchandiſe, alphabetically explained.

A

A *Baſhee*, a piece of coin in Perſia, valued at 16 d. Sterling.

Account of ſales, ſee chap. 1. num. 5. of this Appendix.

Agio, An Italic word, importing a conveniency; and is uſed to ſignify the difference of the value of current money and bank-notes, in Venice and Holland, which is commonly 3 or 4 per cent. in favour of the notes. Alſo the reward given for changing one coin or ſpecies of money for another.

Allotting of goods, is when five or ſix men buy a cargo, or any quantity of goods, jointly, which they divide into as many parcels or lots; and to determine which of theſe parcels each man is to take, the buyers names are written out, on ſo many diſtinct pieces of paper; and he who comes firſt by, or any indifferent perſon they pleaſe to chuſe, applies the names to the lots; and this determines which lot each buyer is to reckon his own. Sometimes, inſtead of the names, they give one a box, another a watch, a third a knife, &c. which an indifferent perſon applies to the lots: but this is more ordinary among tradeſmen and mechanics; merchants ſeldom uſe it.

Alquier, a corn meaſure uſed in Portugal, containing a peck three quarts and a pint Engliſh.

Ana, a piece of Indian coin, in value ſomewhat more than 1 d. Sterling.

Angel, ten ſhillings Sterling.

Anker, of brandy, &c. ten gallons.

Arbitration, ſee chap. 3. § 1. n. 3. and § 2. n. 2. of this Appendix.

Archtelin, a corn-meaſure in Holland, equal to three pecks five quarts and a pint Engliſh.

Aſar, a Perſian coin, worth 6 s. 8 d. Sterling.

Aſper, a Turkiſh coin, about three farthings in value.

Average, a ſmall cuſtomary duty paid by merchants to maſters of ſhips, over and above the freight, as a recompence or gratuity for their taking care of the goods on board; and is commonly 1 d. and ſometimes 2 d. on every ſhilling freight. *Average* ſignifies alſo a ſpecial allowance made by the merchants to the maſter of a ſhip, for extraordinary loſſes or damages ſuſtained: as, when the maſter is obliged to cut a maſt or cable to ſave the ſhip and cargo, or is at extraordinary charges for pilotage up a river, &c. It alſo ſignifies the contribution made by merchants or inſurers, for the loſs of goods thrown over-board in a ſtorm.

Aulnage, a duty on cloth exported.

Aume, of Rheniſh wine, forty-two gallons.

Aune, a French meaſure near five quarters, or ſomewhat leſs than an ell Engliſh.

Arrear, behind-hand, or owing.

B.

BAG, an uncertain quantity of packed goods, from 3 to 4 C.

Bahar, an Eaſt-Indian weight by which the ſpices are ſold. At Moca it weighs 386 lb. Avoirdupois; but at the Molucca's, the great *bahar* is 625 o lb. and the leſſer 625 lb.

Bale, a pack of merchandiſe, of about 3 or 4 C.

Bamboe,

Bamboe, an Eaſt-Indian meaſure, equal to five pints Engliſh.

Bancal, a weight in Eaſt India, of 16 nine tenths drams Avoirdupois.

Bank, a public office for keeping and circulating money, to be returned by exchange, or otherwiſe diſpoſed of for profit.

Bankrupt, a perſon whoſe bank or ſtock is broken or exhauſted, and who is thereby inſolvent, or unable to pay his debt.

Baratry, is when the maſter or mariners of a ſhip cheat the owners or inſurers, either by embezzling their goods, or running away with the ſhip.

Barter, is the trucking or exchanging one commodity for another.

Baſket, an uncertain quantity; as, of *aſa fœtida*, from 20 to 50 lb. weight.

Batman, a weight in Smyrna, equal to 16 lb. 6 oz. 15 dr. Avoirdupois.

Batze, a piece of German coin, wanting one tenth of a penny of being equal to 3 d. Sterling.

Berquet, a weight of 173 lb. by which hemp and other goods are ſold in Ruſſia.

Beſſe, a Perſian copper coin, in value 1½ d. Sterling.

Bill of debt, ſee chap. 3. § 1. n. 9. of this Appendix.

Bill of entry, a note of goods entered at the cuſtomhouſe, whether inward or outward; in which is mentioned the merchant's name, the quantity, number, and mark of the goods, with the place from or to which they are imported or to be exported.

Bill of exchange, ſee chap. 2. § 2. of this Appendix.

Bill of lading, ſee chap. 3. § 3. n. 1. of this Appendix.

Bill of parcels, ſee chap. 2. § 4. of this Appendix.

Bill of ſale, ſee chap. 3. § 1. n. 11. of this Appendix.

Bill of ſtore, is a licence granted at the cuſtomhouſe to merchants, to carry ſtores and proviſions neceſſary for their voyage, cuſtom-free.

Bill of ſufferance, a licence granted to a merchant, to trade from one Britiſh port to another, without paying cuſtom.

Bind, ten ſtrikes of eels, each ſtrike, twenty-five.

Bit, a piece of coin current at Barbadoes, Virginia, &c. for 7½ d. Sterling.

Bobbin, of undreſſed flax, about 3 quarters of 1 C.

Boiſeau, a meaſure, of two buſhels and half a peck, at Bourdeaux in France.

Bolt, of canvas, 28 ells.

Book of rates, a book uſed in cuſtomhouſes, authoriſed by act of parliament, ſhewing the duty on goods imported or exported.

Bottomry, is the borrowing of money on the bottom of a ſhip, for which a high rate of intereſt, ſometimes 30, 40, nay 50 per cent. is to be paid upon the ſafe arrival of the ſhip: but if the ſhip be loſt, neither principal nor intereſt can be demanded.

Box, an uncertain quantity of quickſilver, from 1 to 2 C.

Brait, a word uſed to ſignify a rough diamond.

Break bulk, to take out part of a ſhip's cargo.

Brigantine, a ſmall light veſſel or ſhip, proper for giving chace or fighting.

Brokers, are a kind of factors. They are commonly perſons who have been bred merchants, and have had misfortunes in the world. They muſt be men of ſkill and experience, their buſineſs being to find out cuſtomers to merchants, and to aſſiſt merchants in making bargains. In London they are licenſed by the Lord Mayor, who adminiſters an oath to them, and takes bond for the faithful execution of their office: and if any perſon take upon him to act as a broker, not being thus admitted and licenſed, he ſhall forfeit L. 500. And if a broker be found to deal for himſelf, he incurs the penalty of L. 200. Brokers are obliged to wear a ſilver medal, having the King's arms, and the arms of the city, and their own names, upon it; and if they be found in the exerciſe of their office without

without it, they forfeit 40 s. Beſides the brokers who deal in merchandiſe, there are others, whoſe buſineſs lies in other things; ſuch as, 1. *Brokers of ſtock*, who buy or ſell, as they are employed, ſhares in the joint ſtocks of a company or corporation. 2. *Exchange-brokers*, who make it their buſineſs to know the courſe of exchange, and give proper intelligence to perſons who have money to receive or pay beyond ſeas. 3. *Pawn-brokers*, who lend money upon pawn or pledge. 4. *Tallymen*, who ſell or let houſehold goods, cloaths, &c. to be paid by ſo much a-week.

Brokerage, the wages or proviſion given to brokers, commonly 2 s. 6 d. for every L 100's worth of goods bought or ſold.

Bundle, of brown paper, 40 quires.

Burſe, an exchange or place for merchants to meet in.

Butlerage, a ſmall duty paid for wine imported by perſons not freemen.

Butt, of ſack, 2 hogſheads; of currants, from 15 to 22 C.

C

CAde, of red herrings, 500; of ſprats, 1000.

Cake, of copper, from 14 lb. to 1 C.

Candil, an Eaſt-Indian weight, equal to 540 lb. Avoirdupois.

Cane, a meaſure; in Spain, a yard quarter and half-quarter; at Marſeilles in France, two yards and a half.

Caniſter, of tea, from 75 lb to 1 C.

Cantar, a weight; at Aleppo, 100 lb.; at Tunis and Tripoli 114 lb.; at Acra in Turky, 603 lb.

Cantaro, a meaſure of three gallons wine-meaſure, at Alicant.

Cantone, a meaſure, of five pints and an half Engliſh, in the Molucca iſlands.

Capan, an Eaſt-Indian coin, worth 3d. Sterling.

Capec, a piece of coin in Muſcovy, worth 1 d. Sterling.

Carage, of lime, 64 buſhels.

Cargo, a ſhip's loading. Alſo a weight in Spain and Turky, of about 300 lb.

Caroteel, of cloves, from 4 to 5 C.; of currants, from 5 to 9 C.; of mace, 3 C.

Caſe, of Normandy glaſs, 120 feet.

Caſk, an uncertain quantity; of ſugar, from 8 to 11 C.; of almonds, about 3 C.

Caty, a piece of coin in the iſland of Sumatra, worth 6 s. 8 d. Alſo a weight in Eaſt India, of 1 lb. 5 oz. 2 drams.

Charter-party. See chap. 3. § 1. n. 1. and § 2. n. 1. of this Appendix.

Cheſt, an uncertain quantity; of ſugar, from 10 to 15 C.; glaſs, from 200 to 300 feet; indigo, from 1 to 2 C.

Cheviſance, a compoſition between debtor and creditor.

Chique, a weight in Smyrna, equal to 5 lb. 7 oz. 10 dr. Avoirdupois.

Chriſtiana, a piece of Swediſh coin, worth 16 d. Sterling.

Clough, or *Cloff*. See *Draught*.

Coard, a pile of wood, 4 feet long, 4 feet broad, and 8 deep.

Coban, a piece of gold coin in Japan, worth 30 s. Sterling.

Coca, a meaſure in Japan, equal to an Engliſh pint.

Cocket, a cuſtomhouſe-warrant, written on a ſmall piece of parchment, with the ſeal of the cuſtomhouſe, given to a merchant upon entry of his goods, teſtifying that they have paid the duty.

Colour ſtrangers goods, is when a freeman permits a foreigner to enter goods in his name at the cuſtomhouſe, to pay but ſingle duty, when he ought by law to pay double.

Commiſſion of bankruptcy, is a commiſſion under the great ſeal, directed to five or more commiſſioners, to inquire into the particular affairs and circumſtances of the bankrupt, or broken tradeſmen: with power to act for the benefit of the creditors, and to proceed according to the ſtatutes made for that purpoſe.

Compoſition, is when a debtor, not being able to pay his whole debts, agrees with his creditors, to pay them a certain ſum inſtead of all that is due.

Cono, a Florence wine-meaſure of ten barrels, each barrel being about twelve gallons.

Conſign, ſignifies among merchants the ſending or delivering over of goods to the care of a factor.

Contraband goods, ſuch as are prohibited importation.

Copes mate, an old term ſignifying a partner in merchandiſing.

Copeſtake, a German coin, of about 12 d. Sterling.

Cordage, the ropes belonging to the rigging or tackle of a ſhip.

Correſpondent, when two men keep up an intercourſe by letters, they are called *correſpondents*.

Counterpoize, the weighing of one thing againſt another.

Courtagie, the reward given to brokers of exchange.

Covado, a cloth-meaſure in Perſia, about an Engliſh yard.

Cruche, a piece of coin, current in Florence and Leghorn at three farthings.

Cranage, money paid for the uſe of a crane, by which bulky or heavy goods are lifted or drawn out of a ſhip.

Creek, a place where officers are commonly placed to prevent running of goods, but are not lawful places of exportation or importation without particular licence or ſufferance.

Cruiſe, to ſail up and down for guarding the ſeas.

Cruiſer, a ſhip appointed to cruiſe.

Cruſado, a piece of coin; in Germany, 6 s. 2 d.; in Portugal, 2 s. 10 d.

Cruſſer, a piece of German coin, in value about three farthings.

Cuſtom, a duty paid by the ſubjects to the King upon the importation or exportation of goods, for the ſupport of the government, and the protection of trade.

D

Debenture, a cuſtomhouſe-writing, certifying the drawback, or part of the cuſtom paid at importation, to be due to a merchant upon his re-exporting of goods which have formerly been imported.

Demurrage, an allowance made by merchants to the maſter of a ſhip, for his ſtaying in a port longer than the time agreed upon for his departure.

Denier, French money, twelve of which make a ſous.

Diary, a day-book or memorial of things done.

Dicker, of leather, ten hides; of necklaces, ten bundles, each bundle ten neclaces.

Diſembark, to land goods out of a ſhip.

Diſtrain, to ſeize goods for payment of a debt.

Ditto, an Italic word uſed by merchants for *the ſame*.

Dividend, when the ſhares of a joint ſtock, or of the profits thence ariſing, are divided amongſt the partners.

Dock, a place where ſhips are built, repaired, or laid up; and is either dry or wet. A *dry dock* is a pit, pond, or creek, by the ſide of an harbour, where the water is kept out by great flood-gates till the ſhip is built or repaired; and then being opened, let in the water to float or launch her. A *wet dock* is a place to which a ſhip is haled in by the help of the tide, and which is dry at low water.

Docket, a bill of direction tied to goods, ſhewing the perſon to whom, and place to which they are to be carried.

Doit, the fourth part of a ſtiver in Holland.

Doitkin, a ſmall Dutch coin, the eighth part of a ſtiver.

Dollar, a piece of foreign coin, about 4 s. 6 d.

Draper, a merchant who deals in cloth, whether linen or woollen.

Draught of a ſhip, the number of feet ſhe ſinks in the water.

Draught, called alſo *cloff* or *clough*, is a ſmall allowance on weighable goods, made by the King to the importer, or by the ſeller to the buyer, to cauſe the weight hold out when the goods are weighed again. The King allows 1 lb. draught for goods weighing under 1 C.; 2 lb. for goods weighing

weighing from 1 to 2 C.; 3 lb. from 2 to 3 C.; 4 lb. from 3 to 10 C.; 7 lb. from 10 to 18 C.; 9 lb. from 18 to 30 C. or upwards.

Drugs, ſimples: ſome whereof are medicinal, as gallingal, allum, rhubarb, &c.; others are grocery drugs, as coffee, tea, tamarins, &c.

Ducat, a piece of coin, current in Hungary and Poland for 4 s. 8 d.; at Rome, 5 s. 6 d.; Venice, 4 s. 4 d.

Dyna, an Eaſt-India coin, about 30 s. Sterling.

E

Embargo, the ſtopping or arreſting of ſhips.

Empory, an exchange, a market-town, a place where a fair is held.

Enfranchiſe, to make free, to incorporate a perſon into a ſociety.

Enhance, to advance or raiſe the price of a thing.

Epha, a Jewiſh meaſure, of four gallons and an half.

Excambium, an exchange where merchants meet.

Exchange-broker. See *Broker*.

Extortion, the taking of more money, or a larger reward from any perſon, than what is due, or what the law allows.

F

Fagot, of ſteel, 130 lb.

Fangot, an uncertain quantity; of raw ſilk, from 1 to 3 C.

Fanam, an Indian coin, in value about 6 d. Sterling.

Fat, an uncertain quantity: of wire, from 20 to 25 C.

Florin, a coin, in Spain, 4 s. 4 d.; in Germany, 3 s. 4 d.; in Sicily, 2 s. 6 d.; in Holland, 2 s.

Flotzam, goods loſt by ſhipwreck, which float upon the ſea; and which, if ſaved, belong to the Lord Admiral.

Fodder, 19 C. and a half of lead.

Foreſtall, to buy goods before they come to market, with a deſign to raiſe their price.

Founder, a ſhip is ſaid to founder, or to be foundered, when by a leak or otherwiſe ſhe becomes ſo full of water that ſhe ſinks.

Frail, of raiſins, about 75 lb.

Freight, either the goods which a ſhip carries, or the money paid for carriage.

Frigate, a ſmall man of war, built ſomewhat lower and longer than others, for ſwift ſailing, and not having more than two decks.

Friſt, to ſell goods at time, or upon truſt.

Frize, a coarſe nappy cloth; perhaps ſo called, becauſe firſt made, or worn, by the people of Frizeland.

G

Gabarage, wrappers in which Iriſh goods are packed up.

Gabel, an old word for tribute or cuſtom paid to the Prince or Lord. Alſo an exciſe in France on ſalt.

Gaff, an iron hook to pull great fiſhes into a ſhip. Alſo a ſpur for a fighting cock.

Goga, a meaſure in Japan, for rice and other grain, containing one hundred gantas, each ganta being three ale pints Engliſh.

Garble, the duſt and droſs ſevered from ſpices and drugs.

Garbling, picking out the worſt from the beſt of any commodity.

Gare, a very coarſe wool, a term uſed by clothiers.

Goad, an ell Engliſh, by which Welch frize is meaſured.

Greven, a coin in Muſcovy, paſſing for 12 d. Sterling.

Grocers, merchants who trade in fruits and ſpiceries; probably ſo called from *groſſus*, a fig, a commodity which they very much deal in.

Grocery-wares, goods which grocers deal in; ſuch as, figs, currants, raiſins, prunes, pepper, nutmegs, almonds, cloves, cinnamon, ginger, ſugar, &c.

Groſs, 12 dozen of corks, pipes, &c.

Groſs-weight, the whole weight of goods with the droſs and duſt mixed with them,

them, and of the cheſt, caſk, or bag that contains them.

Guild, a company or ſociety of men incorporated.

Guilder, a piece of coin. The German guilder is about 3 s. 8 d.; that of Holland, 22½ d.; the golden one uſed in ſome parts of Germany, 4 s. 9 d.; of Portugal, 5 s.

H

Haberdaſher, one who deals in ſmall wares, ſuch as hats, caps, &c.

Halage, money paid for haling, drawing, or carrying goods to or from ſhips.

Hallage, toll or duty paid for goods vended in a hall, particularly for cloths brought to be ſold in Blackwell hall, London.

Hand, in the height of a horſe, four inches.

Hanega, a corn-meaſure at Bilboa in Spain, ſomewhat more than a buſhel and a half Engliſh.

Hanock, a corn-meaſure at Malaga in Spain, containing unheaped 29 lb. and heaped 44 lb. Avoirdupois.

Hanſe, a ſociety of merchants incorporated for promoting the intereſt of trade, and the ſafe conveyance of merchandiſe from one kingdom to another.

Hanſel, i. e. *Hand-ſale*, money received upon the firſt ſale of any part or parcel of goods, or the money received firſt in the morning. Alſo a new-year's gift.

Hanſe-towns, certain free towns in Germany, in number twenty ſeven, as Hamburg, Lubeck, Magdenberg, &c. joined in a league offenſive and defenſive againſt all enemies.

Harping-irons, inſtruments uſed at ſea in whale-fiſhing, for ſtriking of whales or great fiſh. They have one end like a barbed arrow, and a cord faſtened to the other.

Harpooners, thoſe that ſtrike the whales with theſe inſtruments.

Heavy money, bullion, or uncoined money.

Hin, a Jewiſh meaſure for liquids, containing one gallon two pints and two and a half ſolid inches wine-meaſure.

Hogſhead, a veſſel containing 63 gallons.

Huckſter, one who ſells proviſions by retail.

J

JAR, an earthen veſſel, containing of oil from 8 to 26 gallons.

Jerque, after a ſhip is unloaded, the ſurveyor, or ſome other officer of the cuſtoms, goes on board, and ſearches her, to ſee there be no unentered goods concealed; and this is called *jerquing* of the ſhip.

Jetſon, goods thrown overboard to lighten a ſhip in the time of a ſtorm.

Jill, half a quarter of a pint Engliſh.

Impoſt, the duty on goods imported.

Inch of candle, ſee chap. 3. § 1. n. 2. of this Appendix.

Indenture, a writing, containing heads or articles of a contract or agreement betwixt two perſons or parties, whereof there are two indented copies; that is, two copies written on the ſame ſheet of paper or ſkin of parchment, and cut aſunder, not by a ſtraight, but crooked line; ſo that the borders or outlines of the two copies are notched like the teeth of a ſaw, or cut in the form of the letter S; and when applied to one another, will exactly correſpond, the prominencies of the one filling up the ſlops or cavities of the other, and ſo ſhew the copies to be genuine.

Indorſe a bill, ſee chap. 2. § 2. of this Appendix.

Ingenio, a houſe or mill where ſugar is made.

Ingot, an uncertain quantity of gold or ſilver bullion.

Inſurance, ſee chap. 3. § 3. n. 2. of this Appendix.

Interlopers, thoſe who, without legal authority, intercept the trade of a company.

Invoice, ſee chap. 1. n. 4. of this Appendix. See alſo the word *Tare*.

Julio, an Italian coin, in value about 6 d. Sterling.

K

Keel, the loweſt piece of timber in a ſhip, one end whereof is at the ſtem, and the other reaches to the ſtern.

Keelage, a duty paid at Hartlepool in Durham for every ſhip coming into that port.

Keg, a veſſel for ſturgeon, ſalmon, and other pickled fiſh, containing about four or five gallons.

Key, a place to land or ſhip off goods at. Thoſe belonging to the city of London are, Cheſter's-key, Brewer's-key, Galley-key, Wool-dock, Cuſtomhouſe-key, Bear-key, Porter's key, Sabb's-dock, Wiggin's-key, Young's-key, Ralph's-Key, Dice-key, Smart's-key, Somer's-key, Hammon's-key, Lyon-key, Botolph-wharf, Gaunt's-key, Cock's-key, Freſh-wharf: as alſo Billinſgate, and Bridge-houſe in Southwark, for landing fiſh and proviſions.

Killow, a corn-meaſure in Turky, ſomewhat leſs than a buſhel.

Kintal, a Turkiſh weight, of 100 lb.; but in Aleppo, 165 lb. in Smyrna, 120 lb.

Kintlidge, the balaſt of a ſhip.

Kipe, a baſket made of oſiers for catching fiſh.

L

Lagan, heavy goods thrown overboard at ſea, when in danger of ſhipwreck, to which a buoy is faſtened for directing to the place where they lie.

Laſt, of white herrings, 12 barrels; of red herrings, 20 cades; of corn, 10 quarters; of wool, 12 ſacks; of leather, 20 dickers; of flax or feathers, 17 C.; of gun-powder, 24 barrels, or 2400 lb. &c.

Laſtage, a duty on wares ſold by the laſt. Alſo the balaſt of a ſhip.

Leakage, an allowance made to the merchant in liquids of 12 per cent. and to brewers of 3 in 23 barrels of beer, and 2 in 22 barrels of ale, in conſideration of what leaks or runs out.

Leaky, full of leaks. A veſſel is ſo, when it lets out any of the liquor contained; and a ſhip is ſo, when it lets water come in.

Letter of advice, a letter from one correſpondent to another, giving notice of a bill drawn on him, or of any other buſineſs.

Letter of attorney, ſee chap. 3. § 1. n. 7. of this Appendix.

Letter of credit, ſee chap. 3. § 3. n. 4. of this Appendix.

Letter of licence, ſee chap. 3. § 1. n. 6. of this Appendix.

Letters of marque and repriſal, letters under the privy ſeal, granted to ſubjects whoſe ſhips or goods have been ſeized or taken by the ſubjects of another nation, impowering them to retake, by force of arms, what, or to the value of what, was injuriouſly taken from them.

Lighterage, money given for carrying goods to or from a ſhip in boats or lighters.

Liſpound, a weight at Hamburg, five of their pounds, and is 16 lb. 4 oz. and 12 drams Avoirdupois; and at Copenhagen in Denmark twenty of them make their ſhip-pound.

Livre, in France, about 18 d.; in Spain, 5 s.; at Leghorn and Florence, 9 d.; at Genoa, 16 d. Sterling. A livre contains 20 ſous, each ſous 12 deniers.

Loan, a thing lent. Alſo the intereſt of money.

Lodemanage, money paid to a lodeſman or pilot for conducting a ſhip into a harbour.

Lombard, a bank for uſury or pawns; ſo called from the Lombards, a people in Italy, who dealt much in uſury.

Loop, a corn-meaſure at Riga, of two buſhels.

Loot, a weight, of about half an ounce, in Germany and France.

Lot of goods, ſee chap. 3. § 1. n. 2. of this Appendix. See alſo the word *Allotting*.

Lyon dollar, 80 aſpers, value 5 s. Sterling, at Aleppo in Turky.

M

Maggio, an Italian corn-meaſure, of 17½ buſhels.

Mammoodo, an Eaſt-Indian coin, value 1 s. Sterling.

Mamothy, a Perſian coin, value 8 d. Sterling.

Manch, of ſilver, 60 ſhekels, or 7 l. 10 s. of gold, 100 ſhekels, or 75 l. Sterling.

Manifeſt, a note or memorial of a ſhip's cargo, ſhewing what is due to the maſter for freight from the ſeveral perſons to whom the cargo belongs.

Manual goods, thoſe whereof preſent profit may be made.

Manufacture, any commodity made by the work of the hands; as, cloth, wrought ſilk, hats, &c.

Maritime, of or belonging to the ſea.

Mark of goods, a certain note which a merchant puts upon his goods, or upon the caſk, hogſhead, &c. that contains them, to diſtinguiſh them from others; ſuch as, a grape, a crow's foot, a diamond, a croſs, an aſteriſk, &c. Some uſe one or other of theſe marks by themſelves, others join them with the initial letters of their own name, and others uſe the letters only.

Mark, of Britiſh money, 13 s. 4 d.; in Denmark, 16 s.; in Germany, 16 ſtivers, or 2 s. Sterling.

Mark lups, Poliſh money, 3 s. 9 d. 3 farthings Sterling.

Mart, a market, a great fair, a town or place of great trade.

Maſt, of amber, two pounds and an half.

Mat, of twine, from 2 to 3 C.

Maund, of unbound books, 8 bales, each bale 1000 lb. weight.

Maund-ſhaw, a weight in Perſia, of 12 lb. and an half Avoirdupois.

Meaſe, 500 herrings.

Medin, a coin in Egypt, value 3 aſpers; at Aleppo, ſomewhat more than 1 d. Sterling. Alſo a meaſure of corn in Cyprus, of two buſhels.

Mercer, a merchant who deals in wrought ſilks.

Mervadie, Spaniſh money, 372 of which make a rial, and 8 rials make a piece of eight, or 4 s. 6 d. Sterling.

Meſſe, an Eaſt-Indian coin, value 15 d. Sterling.

Metre, a Turkiſh wine-meaſure, of two quarts and a pint Engliſh.

Milliner, a ſeller of ribands, gloves, &c.

Mill-ree, in Portugal, 1000 rees, about 6 s. 8 d. Sterling.

Mill-ree, a French meaſure of wine and oil, about 17 gallons.

Moidore, a Portugueſe piece of gold, value about 27 s.

Moiety, the half of any thing.

Monopoly, the ingroſſing of a commodity into one or a few hands, ſo that none can ſell or gain by it but one perſon or company.

Mortgage, a pawn of land, houſes, or goods, laid for money borrowed, to be the creditor's for ever if the money be not paid at the day agreed on.

Mount, of plaiſter of Paris, 3000 lb. weight.

Mulcts, fines laid on ſhips or goods by the company to which they belong, for the maintenance of conſuls, garriſons, &c.

Murage, a tribute to be paid for the building or repairing of public walls.

N

NAP, a certain kind of ſhag raiſed on woollen cloth.

Napery, table-linen.

Napier's bones, certain numbering rods for performing ſpeedily ſeveral arithmetical operations, invented by the Lord Napier, Baron of Merchiſton in Scotland.

Naval, of or belonging to a ſhip, or to the ſea.

Navigation, the art of ſailing. Alſo ſea-trade.

Naulage, the freight for carrying goods or perſons by ſea, or over a river.

Navy, a fleet or company of ſhips.

Naze, or *Neſs*, a cliff, or point of land running out into the ſea.

Neap-tides, the tides at quarter-moon, which

which are not ſo high nor ſo ſwift as the tides at new or full moon, called *ſpring-tides.*

Neat weight, the weight of a commodity, without the caſk, bag, caſe, or things that contains it.

Neſt, of cheſts or coffers, three in number.

Noble, an ancient coin, value 6 s. 8 d.

Notary-public, a ſcrivener, or writer who publicly witneſſeth deeds, &c. to make them authentic in courts.

Noting a bill, is the notary's proteſting againſt the perſon drawn upon, for his refuſing to accept or pay.

Number of goods, when a merchant buys or ſells goods, he numbers the parcels, caſks, &c. by writing on the firſt No I. and on the ſecond No II. &c. Mechanics alſo number their pieces of work. Thus a watchmaker puts upon the firſt watch he makes No I. upon the ſecond No II. &c.

O

Obligee, he to whom a bond is payable.

Obligor, he that enters into a bond, or he by whom it is payable.

Oke, a Turkiſh weight; of which there are three ſorts; the leſſer *oke* of Smyrna is 13 oz. 2 drams; the middle *oke* is 1 lb. 11 oz. 6 drams; and the greater is 2 lb. 11 oz. 13 drams Avoirdupois.

Okham, tow or flax, to drive into the ſeams of a ſhip.

Omer, a Jewiſh meaſure, of three pints and a half.

Orcio, a Florentine oil-meaſure, of eight gallons and a quart.

Orgal, the lees of wine dried, uſed by dyers to make cloth take colour.

Orlope, the uppermoſt deck in a great ſhip, viz. all the ſpace from the main-maſt to the mizzen.

Ork, a butt for figs or wine. Alſo a hulk, or large broad ſhip, uſed for ſetting maſts into ſhips. Alſo a monſtrous fiſh, called likewiſe a *whirlpool.*

Ouſter le mer, an excuſe for not compearing in court after a ſummons, upon account of being beyond ſea.

Owlers, perſons who, (like owls in the night) carry prohibited goods privately to the ſea-ſide, in order to be ſhipped off contrary to law.

P

Pack, a parcel of goods put up for carriage, a horſe-load. A pack of wool is 240 lb. weight.

Pagod, a piece of Indian gold, in value about 8 s. Sterling.

Palingman, a merchant denizon or free born.

Pancart, a paper of the rates and cuſtoms due to the French King.

Par of exchange, is when he to whom a bill is payable, receives of the accepter juſt ſo much money in value as was paid to the drawer by the remitter.

Paraw, a ſmall coin at Conſtantinople.

Paſſagio, a writ impowering the keepers of a port to grant paſſage to a perſon who has the King's licence.

Patacoon, a Spaniſh coin, value about 4 s. 8 d. Sterling.

Patart, a Dutch ſtiver, five whereof make 6 d. Sterling.

Pecul, a weight at Japan, Java, &c. 100 caty, or 132 lb. Avoirdupois.

Peſage, cuſtom for weighing of goods.

Peſterable wares, goods that are troubleſome by taking up much room in a ſhip.

Petees, lead-money in India, 25 whereof make a farthing.

Petty-tally, a competent allowance of victuals in a ſhip according to the number of the crew.

Pickage, money paid in fairs, for breaking the ground, in order to ſet up booths, ſtands, or ſtalls.

Pico, a meaſure for cloth, from 25 to 27 inches, in Barbary, Aleppo, and Egypt. The *Pico* for ſilks and ſtuffs is 22 inches.

Piece of eight, a Spaniſh coin; that of Seville and Mexico worth about 4 s. 6 d. 1 farthing; that of Peru 4 s. 3 d. 1 farthing.

Pilot, one who conducts ſhips into roads or harbours, or over bars and ſands.

Pinnace,

Pinnace, a ſmall veſſel with a ſquare ſtern, going with ſails and oars, and carrying three maſts.

Pipe, a meaſure of wine, containing 162 gallons.

Pirate, a ſea-robber.

Piſtole, a French or Spaniſh piece of gold, value about 17 s. Sterling.

Pocket, of wool, about half a pack.

Policy of inſurance, ſee chap. 3. § 3. n. 2. of this Appendix.

Pood, a weight uſed in Muſcovy in weighing furs and ſome other goods, about 37 lb. Avoirdupois.

Port, a harbour or ſtation for ſhips.

Portegue, a gold coin at Hamburg, value 2 l. 12 s. 9 d. Sterling.

Porterage, money paid to porters for their ſervice in landing or ſhipping out goods, &c.

Porters, men who attend the water-ſide, and aſſiſt, as they are employed, in ſhipping off or landing goods. In London there are four ſorts of porters: 1. Thoſe called the *companies-porters*, who ſhip off and land goods exported and imported to and from the Baltic ſea, Holland, France, Spain, Italy, Germany, Turky, &c. 2. The *ticket-porters*, who are all freemen; and their buſineſs is to ſhip off and land goods to and from all parts of America. 3. The *tackle-porters*, who are men provided with weights and ſcales, &c. and their buſineſs is to weigh goods. 4. The *fellowſhip-porters*, who ſhip off or land ſuch goods as are meaſured with dry meaſure; as, corn, ſalt, &c.

Portgreve, or *Portreve*, the title of the governor of ſome ſea-port towns, and anciently of the chief magiſtrate of London.

Port ſale, a ſale of fiſh, or any other goods upon the key. Alſo a public ſale of any commodity to the higheſt bidder.

Port-town, any town where there is a harbour for ſhips may be ſo called; but, in a ſtrict ſenſe, thoſe towns only get this name, where a cuſtom-houſe is kept. The *port towns* or *ports* in England are, London, Berwick, Boſton, Bridgewater, Briſtol, Cardiffe, Carliſle, Cheſter, Chicheſter, Exeter, Glouceſter, Hull, Ipſwich, Lynn, Milford, Newcaſtle, Plymouth, Pool, Sandwich, Southampton, Yarmouth, &c. Thoſe in Scotland are, Aberdeen, Air, Borrowſtounneſs, Campbeltown, Dumfries, Dunbar, Dundee, Inverneſs, Irvine, Kirkaldy, Leith, Montroſe, Perth, Port-Glaſgow, Preſtonpans, Stranraer, Wigton, &c.

Poundage, a duty paid to the King of 1 s. for every 20 s. value of all goods imported or exported, except ſuch as pay tunnage, and bullion and diamonds, and a few others.

Pre-emption, a firſt buying, or buying before others.

Premium, money given for inſuring ſhips, goods, houſes, &c.

Price-current, a weekly paper publiſhed at London. of the current value of moſt commodities.

Primage, a cuſtomary duty paid by merchants to the maſter and mariners of a ſhip, at their ſetting out or coming in to a port; to the maſter, for the uſe of his cables and ropes in loading or unloading the ſhip; to the mariners, for their ſervice and aſſiſtance. It is commonly about 12 d. per tun.

Privateers, ſhips ſent out in time of war, to ſeize the ſhips or goods of enemies.

Puncheon, of wine, 84 galleons; of prunes, from 10 to 12 C.

Purſer of a ſhip, a perſon who has the charge of the victuals, and keeps a liſt of the ſhip's company, and an account of the wages paid and due to them.

Pyce, an Eaſt-Indian coin, the fourth part of an ana.

Q

Quadrine,, a ſmall coin in Italy, ſomewhat leſs than a farthing.

Quarantine, the ſpace of forty days, being the time appointed for keeping out, from a healthful place, any ſhip ſuppoſed to come from a place infected with the plague.

Quarter, in England, 8 buſhels; in Scotland,

Scotland, 4 bolls; in Spain, a quantity of about 139 lb. weight of corn.

Quartern, a meaſure, the fourth part of a pint.

Queſt-men, perſons choſen to inquire into abuſes and miſdemeanours, eſpecially ſuch as relate to weights and meaſures.

Quire, of paper, 24 ſheets.

Quotient, a number that ſhews *quoties*, or how may times the diviſor is contained in the dividend.

R

Rack-vintage, a ſecond voyage for rack-wines.

Rack-wines, wine drawn off, and cleanſed from the lees.

Rateen, a kind of woollen ſtuff.

Ray-cloth, cloth that was never coloured or dyed.

Ream, of paper, 20 quires.

Ree, a ſmall coin in Portugal, 75 of which make about 6 d. Sterling.

Reed, a Jewiſh meaſure, 3 yards and 2 inches.

Regrator, one that buys and ſells again in the ſame market, or within five miles thereof. Alſo one who trims up old goods for ſale: a huckſter.

Remancipate, to ſell or return a commodity to him that firſt ſold it.

Rial, Spaniſh money, 8 of which make a piece of eight, or 4 s. 6 d. Sterling.

Rialto, a marble bridge at Venice, where the merchants meet.

Roll, of parchment, 60 ſkins.

Rotello, a Turkiſh weight: of which there are three ſorts at Aleppo; the leſſer, 4 lb. 10 oz. 10 dr.; the middle, 4 lb. 12 oz. 11 dr.; the greater, 4 lb. 14 oz. 12 dr. At Smyrna, the *rotello* is 3 lb. 3 oz. 11 dr.

Rove, a Spaniſh weight, about 28 lb. Alſo a wine-meaſure of 4 gallons.

Royal Exchange, a ſtately pile of building in the city of London, which was firſt founded by Sir Thomas Greſham a merchant, *anno* 1566, but being burnt down *anno* 1666, is now built of excellent ſtone, with ſuch curious and admirable architecture, eſpecially for a front, a high tower or ſteeple, in which is an harmonious chime of 12 bells, and for archwork, that it is the nobleſt ſtructure for a meeting-place of merchants in the known world.

Ruble, a coin in Muſcovy, value 10 s. Sterling.

Rundlet, a caſk for liquors, from 3 to 20 gallons.

Runner, a rope, with a pulley at one end, and a hook at the other, for hoiſing of goods.

Rupee, an Eaſt-Indian coin, value 2 s. 3 d. Sterling.

S

Sachem, a great prince or ruler among the Weſt-Indians.

Sack, of cotton wool, from 1½ C. to 4 C; of ſheeps wool, 26 ſtone of 14 lb. to the ſtone; but, in Scotland, 24 ſtone of 16 lb. each ſtone.

Salmo, a corn-meaſure in Spain, equal to 8 buſhels Engliſh.

Salvage, an allowance made for ſaving ſhips or goods from danger of ſeas, enemies, &c.

Sarplier, a piece of canvas to wrap wares in, a pack-cloth.

Scandal, a French oil-meaſure, of 4 gallons.

Scavage, (*Scevage*, or *Shewage*), an ancient toll or cuſtom exacted by Mayors, ſheriffs, &c. from merchant-ſtrangers, for wares ſhewed or offered to ſale within their precincts; but is now prohibited to be levied, except by the Mayor and commonalty of London.

Scout freight, money paid in Holland for carrying goods to or from ſhips in lighters or boats called *ſcouts*.

Seam, of glaſs, 24 ſtone, each 5 lb.; of corn or malt, 8 buſhels.

Seigniorage, a duty to the King or Prince for gold and ſilver brought to be coined.

Semidole, half a tun of wine, or one pipe.

Seraph, a Turkiſh gold coin, value 5 s. Sterling.

Seron, of barillia, 3 C.; of almonds,

2 C.; of anniſeeds, from 3 to 4 C. &c.

Shepel, a Dutch corn-meaſure, about 3 pecks Engliſh.

Ship-pound, a weight in Sweden, and ſome other places, for weighing iron, flax, hemp, &c. containing 312 lb. and at Antwerp 320 lb.

Shock, of ſoap-boxes, canes, &c. 60.

Skilling, a Dutch coin, value 7 d. Sterling.

Smugglers, perſons that conceal or run prohibited goods, as brandy, &c.

Sombre, a meaſure in Spain, of two quarts Engliſh.

Sound, to make trial how deep the ſea is; to pump or ſift one.

Sous, French money, 20 whereof make a livre, and 3 livres a French crown, or 4 s 6 d. Sterling.

Span, nine inches.

Spring-tides. See *Neap-tides*.

Stack, a pile of hay, wood, &c. 3 feet long, as many broad, and 12 feet high.

Stand, of pitch, from 2½ C. to 3 C.

Staple, a city or town appointed by the government, a public mart for merchants to bring goods to for ſale.

Staple goods, ſuch as are vended at a ſtaple; and becauſe theſe are commonly ſuch as are not eaſily ſubject to periſh, as wool, leather, lead, &c. goods of whatever kind not eaſily periſhable, go by the name of *ſtaple goods*.

Starboard, the right ſide of a ſhip; *Larboard*, the left.

Statics, a ſcience treating of weights, ſhewing the properties of heavineſs and lightneſs.

Stellionate, all kind of deceit and trick in bargaining.

Stiver, a coin in Holland, value 1⅕ d. Sterling.

Stone, of wool, in England, 14 lb. in Scotland 16 lb.; of beef, at London, 8 lb. in Herefordſhire, 12 lb.; of glaſs, 5 lb.; of wax, 8 lb.

Stoop, a meaſure in Flanders; of beer, 2 quarts; of wine, 3 quarts Engliſh.

Storage, warehouſe-rent.

Sultanin, a Turkiſh gold coin, value about 8 s. Sterling.

Supercargo, a perſon employed by merchants to go a voyage, overſee the cargo, and diſpoſe of it to the beſt advantage.

Surcharge, an overcharge, a charging beyond what is juſt.

Suttle-weight, the weight of goods, after the allowance for tare is deduced.

Swelver, a German coin, value 2 d. 1 farthing Sterling.

T

Tackle, the ropes and furniture of a ſhip.

Tale, an Eaſt-Indian coin, value 20 s.; at Japan, 4 s. 6 d.

Talent, a Jewiſh ſilver coin, value L. 342 : 3 : 9 Sterling. *Talent* of gold is 5475 l. The ſilver *talent* among the Greeks is 193 l. 15 s. Sterling.

Talent, a Jewiſh weight, equal to 189 lb. 8 oz. 15 dw. 17 gr. Troy. The common Attic *talent* is 56 lb. 11 oz. 17 gr. Troy. The Egyptian *talent* is 75 lb. 10 oz. 14 dw. 6 gr. The *talent* of Alexandria is 91 lb. 15 dw. Troy. The *talent* of Antiochia is 341 lb. 6 oz. 4 dw. 6 gr. Troy.

Tally, a cleft piece of wood, to ſcore up an account upon by notches. They are uſed by the officers of the exchequer, who keep one of the clefts in the office, and give the other to perſons who pay in money upon loans.

Tallyman. See *Broker*.

Tare, an allowance on weighable goods, made by the King to the importer, or by the ſeller to the buyer, in conſideration of the outſide package, as caſk, bag, cheſt, wrappers, &c. Concerning which obſerve, 1. That ſeveral ſorts of goods have their tares aſcertained in a table annexed to the *Book of rates*; and theſe tares are conſtantly obſerved with reſpect to imported goods, unleſs the officers thinking the crown, or the merchant thinking himſelf wronged, ſhall deſire to have the goods unpacked, and the neat weight taken; which is either done by weighing the goods of each caſk, &c. or by picking out ſeveral caſks of each ſize, and

and computing the reſt according to them. And this is the ordinary method with reſpect to Eaſt-India goods. 2. As to goods whoſe tares are not aſcertained, two land-ſurveyors in London, and the collector and ſurveyor in the out-ports, are impowered by the government to adjuſt them. 3. Sometimes the caſks, barrels *&c.* are weighed beyond ſea before the goods are put in them, and the reſpective weights marked on the caſks themſelves, or inſerted in the merchant's invoice. In which caſe, if the officers can ſatisfy themſelves, by unpacking and weighing ſome of the goods, that theſe *invoice-tares* are juſt and true, they commonly eſteem them as ſuch, and paſs them accordingly. 4. But the unpacking of the goods, and taking the neat weight, being the moſt juſt method both for the King and merchant, it is commonly practiſed in caſes where it can be done conveniently, and without detriment to the goods. And this method is always obſerved with reſpect to tobacco imported from Virginia or Maryland.

Tari, a coin in Sicily, value 5 d. Sterling.

Tariff, a cuſtom-book, or book of rates, aſcertaining the duties on merchandiſe.

Tarpaulin, a piece of canvas well tarred over, to be laid upon the deck of a ſhip, or any other place, to keep off the rain. This word is alſo uſed to ſignify a mariner or ſeaman.

Tellers, officers in the exchequer and bank who receive and give out money.

Ticel, China money, value L. 2 : 16 : 3 Sterling.

Tideſmen, certain cuſtomhouſe-officers, appointed to attend ſhips till loaden or unloaden, to prevent the exporting or importing of unaccuſtomed goods.

Timber, of ſkins or furs, 40 in number.

Timph, Poliſh coin, value 7 d. Sterling.

Tol, a ſilk weight at Surat, about 5 drams.

Toman, a Perſian gold coin, value L. 3, 6 s. 8 d. Sterling.

Tranſier, a cuſtomhouſe-warrant or paſs.

Trett, an allowance in weighable goods of 4 lb. in 104 lb. made by the merchants in London to their own tradeſmen and retailers, for break, waſte, or duſt mixed with the goods.

Tronage, a cuſtom or toll for weighing of wool.

Truſs, of hay, 56 lb. and 36 truſſes make a load.

Tub, of tea, about 60 lb.; of camphire, from 56 to 86 lb.; of vermilion, from 3 to 4 C.

Tun, of timber, 40 ſolid feet.

Tunnage, an impoſt of ſo much per tun granted to the King, upon liquors imported or exported.

U

ULlage, the quantity of liquor that in a caſk partly filled, is required to fill it up, or what a caſk wants of being full.

Uncuſtomed goods, ſuch as have not paid cuſtom.

Uſance. See chap. 2. § 2. of this Appendix.

Uſury, the gain of any thing above the principal, or that which was lent, exacted in conſideration of the loan. 5 per cent. is allowed by law; and more, where the principal is in hazard, as where money is lent on bottomry.

V

VEndue, auction, or public ſale.

Vertule, a corn-meaſure in Flanders, of two buſhels and three quarters of a peck Engliſh.

Villein, a fleece or wool ſhorn from a ſcabbed ſheep.

Vintage, the ſeaſon of grape-gathering.

Virgin-parchment, fine parchment made of the ſkins of young lambs.

W

WAga, of cheeſe, wool, &c. 256 lb.

Watch,

Watch, the ſpace of 4 hours at ſea.
Water-borne, a ſhip is ſo, when ſhe is juſt afloat, or has juſt as much water as bears her off the ground.
Weigh, of ſalt or corn, 40 buſhels.
Wharf, a key or place to land or ſhip off goods at.
Wharfage, money paid for landing goods at a wharf, or for ſhipping them off.
Wharfinger, a keeper or owner of a wharf.
Wherry, a ſmall boat; ſuch as is commonly uſed for carrying paſſengers.
Wool-drivers, perſons who buy wool in the country, and carry it to the clothiers, or market-towns, to ſell it again.
Wool-ſtaple, a city, town, or place, where wool is wont to be ſold.
Wool-winders, perſons who make up fleeces of wool into bundles, in order to be packed.
Wreck, the goods or planks that float to land of a periſhed ſhip. If any creature, man, dog, or cat, eſcape, the goods ſaved ſhall be delivered to the owners, if claimed within year and day; otherwiſe they belong to the King, or the perſon to whom the King hath granted wreck.

X

Xanti, among the Chineſe, is the ſupreme governor of heaven and earth; being the word they make uſe of to ſignify God.
Xeſta, an Attic meaſure: of liquids it contains one pint five and a half ſolid inches Engliſh, wine-meaſure; of things dry it contains one pint and about a half ſolid inch, corn-meaſure.

Y

Yacht, a ſmall ſhip or pleaſure-boat.
Yaw, a ſhip is ſaid to *yaw*, when, through the fault of the ſteerſman, ſhe is not kept ſteady in her courſe, but makes angles in and out.
Ynca, a title of the ancient Kings of Peru in America, and of the Princes of their family, ſignifying Lord, King, or Emperor, or one of the royal blood.
Yucca, an American tree, of the root of which bread is made by the Indians.

Z

Zechin, a gold coin at Venice, value 7 s. 6 d. Sterling; but the Turkiſh *zechin* is 9 s.
Zelot, Turkiſh money, value 2 s. 6 d. Sterling.
Zereth, an Hebrew lineal meaſure, equal to nine inches.
Zuz, an Hebrew coin, the fourth part of a ſhekel, value 7½ d. Sterling.
Zygoſtates, a clerk of the market, an officer who has the overſight of the weights.

FINIS.

MUSEUM BRITANNICUM